









2023

SustainabilityReport



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Message from the Board

GRI 2-22

The year of 2023 will go down in Priner's history not only for completing 10 years as a Group but also as a milestone in our expansion, with turnover exceeding R\$ 1 billion, new contracts totaling R\$ 1.9 billion and R\$ 126 million in EBITDA.

The credit for the achievements included in

this 3rd edition of our Sustainability Report is shared among several key players: our 5,567 employees, whose dedicated work is crucial; our experienced leadership and board members, responsible for an exemplary business strategy; as well as shareholders and clients, whose continued support inspires us to constantly strive for excellence and innovation in services. It is thanks to these collaborations and commitment that we continue to improve and offer the best maintenance engineering solutions to a variety of industrial and infrastructure segments across Brazil.

The goal **#rumoa1bi** was developed at our headquarters in Bahia state, inspired by the exponential growth of the business in recent years after we went public on the B3 stock exchange of the Novo Mercado segment. Working side by side with companies of the highest compliance standard, we offer today more than 30 service lines at our three business units: Industrial Services, Infrastructure and Integrity Engineering & Inspection. All of this while staying true to our roots as a company that started out providing scaffolding assembly services.

On the next pages, we will reveal the behind-the-scenes story of our growth and achievements, the challenges we've overcome, the lessons we've learned from setbacks, and, most importantly, the opportunities we see ahead. Our 2026 Vision is clear: expand our market through an innovative portfolio, consolidating Printer as a choice of value and reliability for everyone involved.



"We have expanded into new regions and sectors, growing through mergers and acquisitions which ensure the diversification of the portfolio of services. Concurrently, we invest in human development of employees and in actions to reduce our impact. This is our strategy to become a benchmark in the business, a company recognized for its value and reliability."



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To this end, we executed our strategy with successful organic and inorganic investments – a total of R\$ 129.7 million was invested in 2023 alone. Over the past five years, we have ensured profitability through intense M&A (Mergers and Acquisitions) processes, territorial expansion and diversification of our portfolio. In 2023, we celebrated our growth and continued to do so by gaining new contracts and projects, as well as recording a significant turnover for the business.

Today, Priner is a multi-service platform offered under 11 brands and driven by our employees. We have invested R\$ 7 million in professional training and human development, strengthening the company's commitment to continuously value our people.

Our Corporate Education Program is two years old and continues to uphold the five key elements that put into practice what we have defined in our People Management Policy: ongoing dedication to the development and career progression of employees, the strengthening of our leadership, the encouragement of internal talent and training for upcoming professionals.

In this report, we invite you to dive into our ESG (Environmental, Social and Governance) Journey, which began in 2021 and which is underpinning the sustainable growth of our business. Our mission is to build and preserve industrial assets through the development of people, protecting lives and the environment. In 2022, we dedicated ourselves entirely to implementing a core document, the Sustainable Management Policy. This policy establishes the company's guidelines, commitments and intentions in relation to sustainability.

In addition to commitment, what we aim to convey is the deployment of our values into actions. We are therefore pleased to announce the rollout of the 1st Greenhouse Gas (GHG) Emissions Inventory, an essential report that enables us to visualize, measure and communicate part of our environmental impact while showcasing our efforts to minimize them.

Through new company acquisitions, more qualified people, the diversification of activities and business lines in synergy,

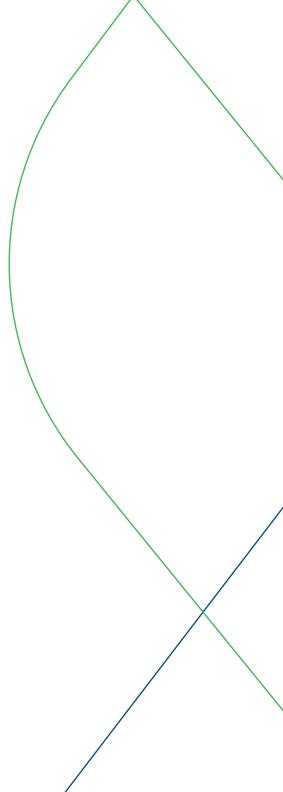
we continue steadfast in our commitment to generate value for the people who place their trust in our company, as well as for the community, particularly those situated in the surroundings of our operations. As such, we communicate our ongoing search for a balance between economic performance, corporate governance, environmental preservation and social responsibility.

Without giving up our origins, which are closely linked to the provision of support services to the offshore sector, we continue forging ahead, identifying the risks involved and making adjustments whenever necessary. To Priner, incorporating the ESG pillar into the business means working in the present while looking to the future, attaching equal importance to what is valuable for the business and for society.

Enjoy your reading!

Tulio Cintra

CEO of Priner S.A





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2023 HIGHLIGHTS



+30

sectors

solutions offered to

+8 entrepreneurial

10 years

of the Priner Group, with

3 business units and

11 own brands

R\$ 1.9 billion

in new contracts

R\$1 billion

in net revenue

R\$ 129.7 million

in investments

ROIC of

15.9%

R\$ 126 million of FBITDA



5,567

employees

R\$ 7 million

invested in professional training and human development

Increase of 16% women in company staff structure

Program of **Skills Management**

1st Inventory

of GHG emissions

+ R\$ 500,000

earmarked for social projects via Incentive Laws

1st Survey

of Organizational Climate

Net Promote Score (NPS) in zone of excellence with **76 points**



Company profile

- > Business model
- Corporate Governance
- > Ethics and Integrity
- ▶ Risk management







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Company profile

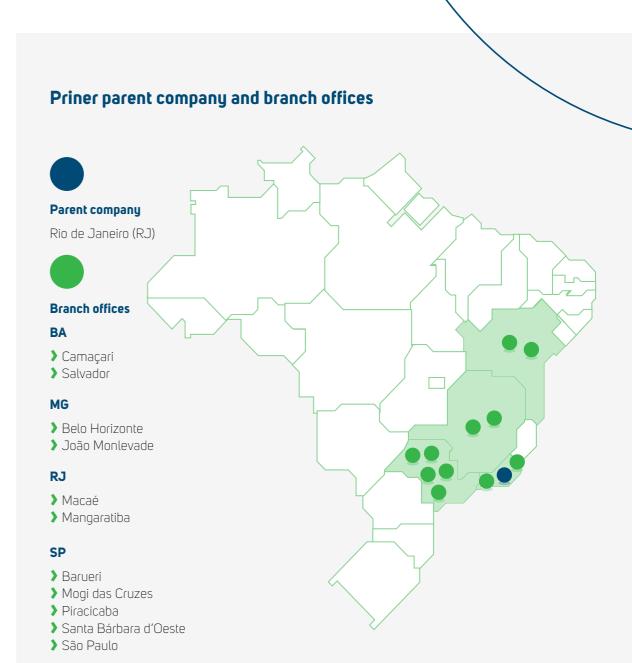
GRI 2-1, 2-2, 2-6

The Priner Group is an integrated multiservice platform comprised of 11 brands that provide customized maintenance engineering solutions for clients from different industrial and infrastructure segments in Brazil. The company operates in the onshore and offshore markets, primarily in the oil and gas, petrochemical, chemical, pulp and paper, mining and steel industries.

It was established in 1982 as a single-service company specializing in scaffolding assembly services for companies, as a business division of Mills Estruturas e Serviços de Engenharia S.A. In 2013, it became an independent company through a spin-off and was acquired by a Private Equity investment fund (FIP), managed by Leblon Equities. It then adopted the name Mills|Si until 2016, when the transition to the new brand was completed: PRINER.

It became a publicly-held company (PRNR3) in 2017 and, in 2020, it carried out its Initial Public Offering (IPO) on B3, enabling it to be listed in the Novo Mercado segment.

On its tenth-year anniversary in 2023, the Priner Group continued to pursue its strategy of intense expansion by providing services of high recurrence and value while offering a diversified portfolio of solutions and technology for the maintenance of client assets. It currently offers a wide range of services, encompassing access and structural recovery solutions as well as inspections with drones and metallographic analysis under an umbrella of around 30 services and products.





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TIMELINE

1982

Start of activities as an **Industrial Services** unit of Mills Engenharia, specializing in the assembly of scaffolding for access in the offshore and industrial areas.

1992

Expansion of the unit and start of **industrial painting services**.

2002

First industrial insulation works and start of multi-Industrials contracts.

2009

Launch of the Habitat service in partnership with Scottish company SafeHouse.

2013

The Industrial Services unit becomes an independent company after being acquired by investment fund Leblon Equities and is renamed
 Mills|Si, during the transition to the future brand (2016).

2014

Rollout of the Web Deck™.

2016

Mills|Si is now called **Priner**, operating on two fronts:

Priner Serviços Industriais and Priner Rental.

2017

The Mergers& Acquisitions (M&A) phase kicks off with the acquisition of **Isolafácil** and **Smartcoat**. Priner becomes a publicly traded company (PRNR3).

2020

Priner becomes a **company listed on B3's Novo Mercado (PRNR)**, following its IPO. Acquisition of **Poliend**, which paves the way for a service expansion in the area of industrial inspection.

2021

Creation of the Infrastructure business unit (BU) and establishment of "Priner Day: **Vision 2026** – Where we are, where we are going", to introduce the **new strategic pillars, the business and the ambitions** of the Priner Group.

2022

Acquisition of **Brito&Kerche**, enabling the start of operations in the areas of non-destructive testing and industrial asset integrity engineering. Acquisition of 51% of Construtora **Gmaia** shares to further **expand** services in the Infrastructure **BU**

2023

Acquisition of **Soegeo** (Infrastructure BU), **Labteste**, **Tresca** and **Semar** (Integrity Engineering and Inspection BU). Celebration of **10 years of the Priner Group**.



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Priner DNA

The pillars of the Priner group are: People,
Safety, Quality, Innovation, Ethics and
Transparency - values that guide the
business and reflect the evolution of the
company. We are proud of our origin as
a scaffolding assembler and continue to
be known for the high standards of our
professionals. Our vast expertise has evolved
over time to encompass new sectors, regions
of Brazil and offer services with advanced
technological solutions.

One of the company's differentials is its ethical commitment and respect for people and the environment, reflected in our Mission and deployed in our policies, procedures and daily practices.

Our Vision 2026, drawn up in 2021, comprises the essence of the company's strategy - to become a benchmark in the market where it operates, recognized for its value and reliability, offering a portfolio of diversified, complementary and innovative services.







Mission

Build and **preserve** industrial assets by **developing** people and **protecting** lives and the environment.



Vision 2026

Expand our market through an innovative portfolio, enabling our Group to become a choice of value and reliability to our stakeholders



Values

- Safety: we are strict when it comes to compliance with the highest safety standards.
- People: we value every individual, promote diversity and inclusion and are passionate about the development of others.
- Innovation: we search for the best solutions to maximize results for every client.
- **Ethics and transparency:** we operate ethically and transparently in all circumstances.
- Quality: we honor our deliveries and value the quality of our services, products and information.



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Business model

GRI 2-1, 2-2, 2-6

Priner Serviços Industriais S/A, better known as Priner, is a for-profit business entity with a legal nature classified as a publicly-traded joint stock company. With its head office located in Rio de Janeiro (RJ), the organization operates across Brazil, with branches located in the states of Bahia, Minas Gerais, Rio de Janeiro and São Paulo, and also operates in the international market by exporting removable insulation.

Listed on B3's Novo Mercado, Priner is organized into three Business Units (BU) - Industrial Services, Infrastructure and Integrity Engineering & Inspection. After the company expanded and diversified its portfolio in 2023, its structure was reorganized to better reflect its new reality. The Removable Insulation services (offered by Isolafácil) are now part of the Industrial Services BU, consolidating the four BUs into three (see Business Structure).

Each BU has a team of professionals highly trained in specific and complementary activities, which has enabled Priner to become a technical benchmark in the services it provides, recognized through many certifications and awards in the sector. Maintaining technical distinction and being recognized for its operational excellence is an inextricable condition of the company's growth plans, which are aimed at providing services that are intensive in terms of trained staff and state-of-the-art equipment.

The expansion plan of the Priner Group is based on increasing its market share, both geographically and in the sector, as part of the sustainable development strategy of the business. As such, it has been making strategic acquisitions, investing in new sectors and implementing commercial synergies through the offer of a multi-service portfolio and new solutions for existing contracts. It does not restrict its operations to regional markets and sectors of the economy.

Business structure



Industrial Services



















Integrity Engineering and Inspection













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Services

offered

INDUSTRIAL SERVICES



Access

Takes the maintenance teams to the areas where the activities must be carried out.

- Design, layout, assembly and rental of scaffolding
- > Clip-on scaffolding
- > Aluminum systems
- Suspended walkway on PrinerDeck platform
- > Suspended floors
- > Rope access
- > Tensioned net system



Protects industrial assets from the effects of corrosion.

- Autoblast, self-propelled dry jet machine
- Mechanical surface preparation
- Automatic and semi-automatic abrasive blastina
- > Ultra High Pressure (UHP) Hydroblasting
- > Airless painting
- > Robotic units
- > Spray and paint booths on construction and temporaru sites



Thermal insulation

Conserves energy in industrial processes, ensuring thermal stability and reducing operational risks.

- > Design, manufacture and assembly of removable and fixed thermal and acoustic insulation
- Installation and maintenance of thermal insulation
- Assembly of aluminum, thermoplastic and stainless steel cladding, and others
- **>** Passive fire protection
- **>** Application of refractory materials



Habitat

Enables maintenance using hot work in classified areas of industru.

- > Pressurized enclosure for hot work in classified areas to protect assets and people
- > Safecool Air Conditioning System



Certifies that equipment and structures are working in their original project condition.

- Inspection and quality control services for industrial products
- > Conventional and advanced non-destructive testing (NDT)
- > Welding engineering

INTEGRITY ENGINEERING AND INSPECTION

- Manufacturing inspection and due diligence
- > Equipment integrity inspection
- Inspection using drones and robotic scanners
- > Study of Fitness for Service (FFS) and Risk Based Inspection (RBI)
- > Failure analysis



Structural Recoveru

Extends the useful life of structures while maintaining their safety.

- Hydrodemolition
- > Restoring concrete structures
- Waterproofing
- > Resin injection for flow sealing or gap

Structural Reinforcement

Increases the load-bearing capacity of the structure to suit current or future demands.

- ▶ Reinforcement for concrete structures
- Carbon fiber
- Section increase
- > Steel sheets or metal structures
- Resin injection for structural jacking and soil reinforcement



Geotechnics

Allows safe use and occupation of assets and affected areas.

- Anchor pressure
- > Soil nailing
- Anchored retaining wall
- > Root piles
- **>** Shotcrete
- Microanchoring



INFRASTRUCTURE



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Corporate governance

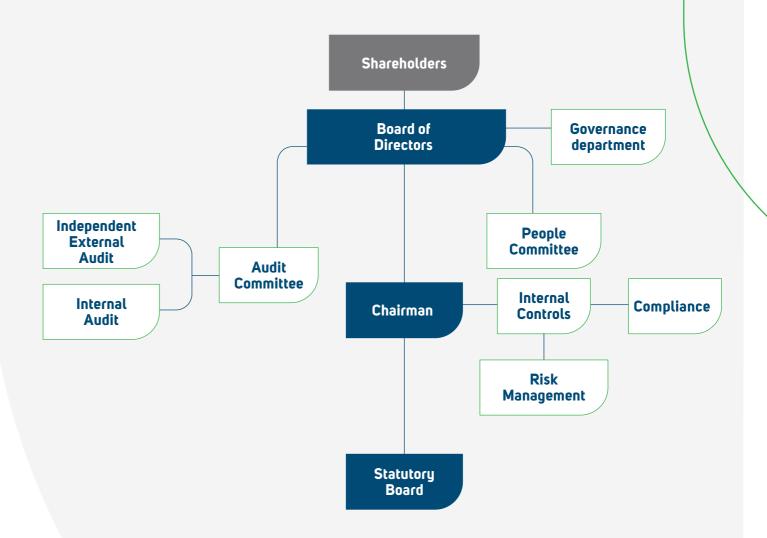
GRI 2-9

We are a publicly traded company, with shares traded on B3's Novo Mercado, the listing segment with the highest standards of corporate governance in Brazil and which ensures voting rights for all shareholders.

In recent years, as the Priner Group has grown, we have strengthened our corporate governance process, which is constantly being revised and enhanced and is based primarily on ethics and transparency.

We currently have a robust corporate governance structure that makes the Company more accessible to its stakeholders.

Our Corporate Governance structure





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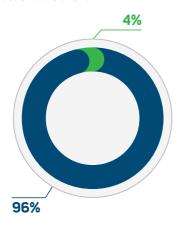
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Details of our structure

GRI 2-9, 2-12, 2-13

Shareholders: At the general meeting, the shareholders/investors decide on matters defined in the Company's Bylaws and in the current law. Priner has its own investor relations department, which is the main channel of communication with shareholders.

Shareholder structure



- Free Float
- Treasury shares

- > Board of Directors: The Board is composed of a female director and four male directors (a total of five members), three of whom are independent. This board is in charge of deciding matters in accordance with the scope defined in the Company's Bylaws and current legislation and for defining the Company's strategy, which includes ESG-related issues, and has Internal Regulations.
- > Audit Committee: This is a nonstatutory advisory body to the Board of Directors, composed of a female expert (coordinator of the Committee) and two directors (total of three members). It is responsible for economic and financial matters, acquisitions, compliance, risks, among other duties, and has an Internal Regulation.
- People Committee: This non-statutory advisory body to the Board of Directors, is composed of a female director (coordinator of the Committee), a female expert and a male director (total of three members) and has Internal Regulations.

- This committee is responsible for matters relating to people guidelines, including remuneration, people development and assessment, diversity, equity and inclusion, and health, safety, quality and the environment.
- > Statutory Board: The Company's executive leadership is under the responsibility of the CEO, Statutory Chief Executive Officer, who, together with the other Statutory Directors (Chief Financial and Investor Relations Director and Chief Operating Director) is responsible for the day-to-day management and implementation of the strategies defined for the business.
- Internal Audit: This area is headed by an outsourced company, registered with the Securities & Exchange Commission, trained for the job, and is responsible for assessing the quality and effectiveness of the Company's risk management, control and governance processes, reporting to the Audit Committee and monitored by the Internal Controls area.

- External Audit: This area is carried out by a reputable company in the market, responsible for the external audit of the Company's financial statements on a quarterly basis. A mandatory rotation is carried out every five years, in compliance with the Novo Mercado rules.
- This department is dedicated to ensuring the integrity and alignment of governance practices, compliance with the law and policies, as well as providing

> Corporate Governance Department:

- governance practices, compliance with the law and policies, as well as providing assistance in communication between the Company's governance bodies and agents to ensure the quality of the decision-making process.
- Internal Controls, Compliance and Risk Management: These areas report to the CEO and were restructured in the last year. They are in charge of ensuring the organization's targets are achieved in compliance with legal and regulatory requirements, managing the compliance principles and identifying, controlling and mitigating risk factors associated with the business.



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Board of **Directors**

GRI 2-12, 2-14, 2-18

The Board of Directors is the Company's highest decision-making body, after the Shareholders' Meeting, and is responsible for approving the matters set out in Priner's Bylaws, the current law and for defining business strategies. The Board of Directors currently complies with the Novo Mercado governance requirements and aims to follow the main recommendations of the Brazilian Institute of Corporate Governance (Instituto Brasileiro de Governança Corporativa - IBGC).

In addition to the monthly Board meetings, in 2023, the Board members actively engaged with the company's business and operational areas. The highlights include a visit to the construction site managed by Priner's Infrastructure Business Unit in Mangaratiba (RJ); the execution of the Board and Company's Strategic Planning through a two-day in-person seminar, which was attended by representatives from business and strategic support areas, members of the Statutory and Executive Boards, Board members, and specialized consultants.

The meeting allowed for a very fruitful interaction with various leaders from all business divisions, including executives from newly acquired companies. We stand by our conviction in the strategy to continually add new services to Priner's offer and strive for revenue synergy among the areas."

Bruno Pereira

Board Member

In line with its commitment to continue developing Priner's governance, the Board of Directors has further engaged in the Company's 2023 planning cycle. The Board of Directors visited the business unit and held a meeting with the Management and leaders to discuss and consolidate the strategic growth options of Priner."

Carla Barretto

Independent Board Member





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5 members,

of which **60%** are independent



20% are female,

in line with the new B3 Issuer Rules



Mandate of

2 years,

with re-election allowed and in compliance with the Nomination Policy

The Chairman of the Board does not hold an executive position at Priner

Performance assessment carried out annually*

* In 2023, the assessment process included the participation of other stakeholders, interviews and the collaboration of an independent consulting firm, which used metrics published in the Reference Form, including sustainability issues.



2023 Highlights

Visit to a construction site

of the Infrastructure Business Unit, in Mangaratiba (RJ)

Strategic Planning of the Board and the Company carried out in person



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Board of Directors

GRI 2-11

- > Pedro Henrique Chermont de Miranda Chairman
- > Bruno de Mello Pereira Vice-Chairman
- > Carla Barretto
 Independent Member
- > Eduardo Khair Chalita Independent Member
- > Roberto Carmelo de Oliveira Independent Member



Audit Committee

> Luciana Doria Wilson

- Finance/accounting expert Committee
 Coordinator
- > Bruno de Mello Pereira Independent Member
- > Roberto Carmelo de Oliveira Independent Member



People Committee

- Carla Barretto
 Independent Member –
 Committee Coordinator
- **> Eduardo Khair Chalita** Independent Member
- Lia Cristina Santos Alicke de Azevedo Expert in people management, remuneration, culture and leadership



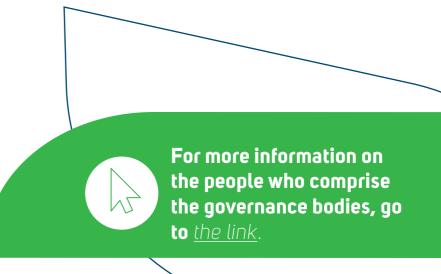
Statutory Board

- > Tulio Cintra CEO
- Marcelo Costa
 CFO and Investor Relations Officer
- Yoshiro Leal
 Operations Director



Executive Board

- > Rose Dias
 People & Management Director
- > Bernardo Miller Infrastructure Director
- > Ricardo Viana Director of Integrity Engineering & Inspection





Evolution of Pre-IPO Governance

2023 Sustainability Report

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2013

- > Spin-off
- > External audit
- > Board of Directors (5 members, 2 of whom are independent)

2014

> Creation of strategic support departments and physical and technological structures

2015

- Code of Ethics and Conduct
- > Ethics Committee
-) Ombudsman

2017

- > Listing on the Bovespa Mais segment
- **>** ERP implementation



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Evolution of Post-IPO Governance

2020

-) IPO
- Novo Mercado
- > IR Department
- Internal Audit
- Audit Committee
- Approval and implementation of public policies

2021

- > Compliance with GDPR
- Internal Controls
 Department
- > 1st Priner Day

2022

- Increase from 2 to 3 independent members on the Board of Directors, made up of a total of 5 people
- > People Committee
- Governance Department
- Hiring of corporate governance platform
- Outsourcing the reporting channel
- > Publication of 1st Sustainability Report
- > Increase in relations with investors
- Inclusion of sustainability in the variable remuneration plan
- > Formal introduction of compliance program
- Approval of ESG policies

2023

- > Publication of 2nd Sustainability Report
- Corporate Risk Mapping
- > Review of Code of Ethics and Conduct
- > Increase in Compliance training
- > Compliance Area
- Transfer of Internal Controls, Risks and Compliance Management from the CFO to the CEO



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Ethics and integrity

GRI 2-15, 2-23, 2-24, 2-26, 2-27, 3-3, 205-2

Our commitment to ethics is a value that is reflected in the policies, guidelines and conduct of the Priner Group. We strive to combine respect for the mission and values that make up our identity with what we practice on a day-to-day basis through the dissemination of our Compliance Program, employee training, internal and external audit activities and risk management and internal controls, aiming to achieve a high standard of compliance.

We consistently improve our processes and risk management by performing the following activities:

Internal Controls: This area maps and reviews processes, setting controls to mitigate risks and adapting internal documents, such as guidelines and procedures.

Risk Management: Risk Management: mitigates risks by supporting the various areas of the Company during

the processes of risk identification and treatment. Risk management is anchored on three lines of action:

- **>** People in charge of the various areas.
- **>** Risk management, internal controls and Compliance.
- > Internal audit.

Compliance: This area disseminates the values of ethics and transparency through actions aimed at preventing, detecting and responding to compliance risk. This area provides training and communication concerning the handling of matters linked to the culture of integrity.

Internal Audit: This area carries out internal audits on an outsourced and independent basis, advising the Company on the assessment and improvement of risk management and control processes.

External Audit: engages an independent company to perform an external

audit, compliant with the applicable regulations, to provide an opinion on whether the financial statements prepared by management fairly represent the financial position of the organization in all material respects.

In 2023, we added the Compliance area to our governance structure with reporting to the Company's CEO. The area has a multidisciplinary team that includes a Compliance Officer, a full-time employee and also has its own budget.

In the same year, Construtora gmaia, a company controlled by Priner SI, underwent the maintenance audit for ISO 37301:2021 - Compliance Management System and had its certification maintained. The maintenance is recognition of our commitment to develop and disseminate a culture of Compliance within the Company and its subsidiaries. As such, we uphold Ethics and Integrity and, at the same time, strengthen our corporate governance.





In 2023, Construtora gmaia, a company controlled by Priner SI, had its ISO 37301:2021 - Compliance Management System certification maintained.



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We also had relevant actions linked to the Compliance program, such as:

- Revision of the Code of Ethics and Conduct, currently in its 6th edition
- > Creation of a communication campaign
- > Training for employees
- Review of policies, guidelines and procedures, as well as the drafting of new documents

The primary Compliance documents include:

- > Code of Ethics and Conduct
- Integrity Policy against Corruption and Bribery
- > Compliance Program
- > Information Security Policy
- Privacy and Personal Data Protection Policy

The documents have been approved by the Company's most senior governance, apply equally to all Priner activities and its business relations with employees, suppliers, customers, managers and investors and are accessible to all at the online *link*.

The evolution of governance in 2023 for the handling of whistleblowing and investigations into the most sensitive reports were conducted by external and independent companies.

To align with best market practices and our commitment to ongoing improvement in risk management and compliance, we plan to introduce a third-party assessment tool in 2024. This tool will enable us to evaluate suppliers and clients against a range of integrity-related criteria.



Reporting channel

Reports can be made anonymously and securely through the online channel www.contatoseguro.com.br/ouvidoriagrupopriner and by calling 0800 155 0010. Priner encourages reporting any violations of its Code of Ethics and Conduct and fosters a protective environment against retaliation for those who report possible irregularities in good faith.

Program Basics



Code of Ethics and Conduct



Policy against Corruption and Briberu



Reporting Channel/ Ombudsman



Due Diligence



Training



Risk Mapping



Control

Internal Controls

External

and

Internal



Governance I

- **1.** Board of Directors
- 2. Audit Committee
- 3. People Committee
- 4. Governance Department
- 5. Statutory Board



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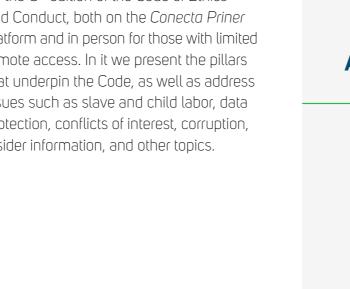
Communication, training

and transparency

To reinforce our commitment to ethics and transparency and promote our Compliance program, we launched internal campaigns in 2023. These campaigns addressed topics from our Code of Ethics and Conduct, including harassment, discrimination, and the reporting channel.

We post Compliance announcements on social media, highlighting the revision of the Code of Ethics and Conduct, training and the maintenance of gmaia's ISO 37301 certification.

We have developed a training program on the 6th edition of the Code of Ethics and Conduct, both on the Conecta Priner platform and in person for those with limited remote access. In it we present the pillars that underpin the Code, as well as address issues such as slave and child labor, data protection, conflicts of interest, corruption, insider information, and other topics.





In 2023, training on the Code of Ethics and Conduct reached

66% of employees

Anti-Sexual Harassment

Rules for giving and receiving gifts

Reporting Channel







Anti-Corruption

Anti-Bullying

Discrimination, we do not tolerate it!







Brazilian Anti-Corruption Law



Compliance **Program**









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Risk management

GRI 2-13, 2-24

Priner adopts a Risk Management Policy that drives and enables preventive action in order to identify and effectively manage the risks that may impact the business.

In 2023, an independent consulting firm reviewed our Risk Matrix to identify potential risks and analyze the Company's structural aspects. This review was based on an understanding of Priner's business model and strategic context, using interviews, document analysis, and benchmarking. The mapping process followed these steps:

- > Documentary assessment (policies, organizational chart, reports, etc.)
- **Interview** with executives to understand the particularities of the business model and company sector

- > Understanding the production cycle of the Company (Value Proposal) and assessment of corporate risks
- > Definition of impact x probability of risk based on analysis of databases and executive outlooks
- > Classification of risks (Heat Map) and creation of risk sheets
- > Validation and presentation of results

The mapped risks were formalized in the Risk Matrix and deployed as targets in the Short-Term Incentive (Incentivo de Curto Prazo - ICP) for the Group's executives. Risk monitoring, through the Risk Matrix, takes place periodically and is monitored by the Audit Committee, which reports to the Board of Directors.





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The risks identified by the Company are classified as:



Strategic

risks are associated with the Company's strategy to create, protect and increase value. These risks are caused by changes in the external scenario, such as the political, economic and social environment, the market, competitors, mergers and acquisitions, availability, innovations, technologies, pandemics, wars and the portfolio of products and/or services, and also by the quality of the management of internal events linked to finances and operations.



Financial

risks are associated with a lack of transparency in financial controls, the possibility of issuing incomplete, incorrect or inaccurate financial, management, regulatory, tax, statutory and sustainability reports, subjecting the Priner Group to fines, penalties and other sanctions.



Operational

risks are caused by inadequate or poor management of internal processes and people that may hinder or prevent the achievement of the Company's objectives. These risks are associated with both the operation of the business and the management of business support areas.



Sustainability

risks lead to a loss as a result of adverse effects on the environment and society due to environmental impact, impacts on native peoples and communities and protection of human health, cultural properties and biodiversity.



Compliance

risks relate to the enforcement of legal or regulatory sanctions, financial or reputational loss that the Company may undergo as a result of non-compliance with laws, agreements, regulations, the Code of Ethics and Conduct and internal policies and procedures.



Cyber

risks involve the possibility of a threat that exploits vulnerabilities in an asset or set of assets that may affect the confidentiality, integrity and availability of information.





Strategy and future outlook

- Investments and capital allocation
- Focus on opportunities
- Sustainability vision





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Strategy and future outlook

We are ready to accelerate our growth, with a successful track record of acquisitions that proves the assertiveness of our investments and the potential for development.

Significant investments in technology have enabled us to carry out higher value-added activities, while the diversification of sectors and services has helped to reduce risk and promote commercial synergy. These initiatives have led to a more balanced and profitable portfolio, in line with Vision 2026, which has increased the organization's wallet share (how much the business is receiving from the consumer's wallet) and market share.

These results stem from a strategy initially designed and released in 2021, and subsequently revised and updated in 2023. The strategy focuses on robust investments, emphasizing leadership development, technological progress, and the capture of new market opportunities both organically and inorganically.

Priner Strategy



Competitive edge

Brazil's most comprehensive maintenance engineering company.



Recurring demand model

Operation based on customers' Opex (operating expenses).



Economic Sectors

presence in structurally competitive segments in the production chain.



High relevance

Due to the need for maintenance of industrial and infrastructure assets.



Organic growth

Proven resilience through revenue growth and value creation.



Innovation and strategy

The most complete group of quality certifications, strategic partnerships and top quality technical teams.



New business

Proven track record of success in entering new businesses, either organically or by acquisition.



Experienced management

Team of executives with vast experience in the sectors of maintenance engineering and infrastructure.



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Investments and capital allocation

Priner is guided by financial discipline and strategic capital allocation and the expertise of the leadership ensures the selectivity and rigor required in mergers and acquisitions (M&A). The positive results achieved in 2023, due to the acquisition boost and the good performance of the merged companies, reflect the assertiveness of the expansion strategy. The benefits include attractive returns and the Group's potential for resilience, as it strives for more and more internal synergies.

seller and buyer is guaranteed and a partnership is established between the parties.

Priner therefore focuses on acquiring

technical reputation and ambition for

growth, for which they need access to

capital and management support. In this

way, the alignment of interests between

companies with a high level of commitment,

Geographic expansion and entry into new sectors through acquisitions are carried out carefully to ensure strategic and cultural alignment between the company and the acquired brands. The merging criteria includes an increase in profitability (margins and return on invested capital) as a prerequisite).

Combined, the IPO (2020) and the Follow-on (2024) added R\$ 242 million to the Company, which acquired seven companies out of a list of 71 analyzed.



Pillars of the M&A strategy

- 1. Cultural Fit
- 2. Expansion of Service Portfolio
- 3. Regional Expansion
- 4. Expansion of the Addressable Market



A Follow-on was carried out in February 2024 with net funding of R\$ 82 million, which will be used for important acquisitions throughout the year, without significantly impacting net debt.



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Expansion in 2023

Priner made some important commercial and market moves in 1Q2O23. In January, through its subsidiary gmaia, it acquired Soegeo, founded in 2O12, which specializes in geotechnical services and is renowned for its technical and innovative expertise. It is well known for its prestressed anchoring service, a system that involves tensioning tendons for reinforcement or new foundations. This has enabled it to consolidate itself as a benchmark in the infrastructure sector, expanding the recognition of its work beyond industry.

In February, it acquired 100% of the shares in Labteste and Tresca. Labteste is a metallurgical lab founded in 2004 that specializes in materials analysis and testing services in the areas of mechanical testing, chemical analysis and metallography. Tresca, founded in 1994, provides advanced engineering services in the areas of computer simulation for mechanical, thermal and fluid dynamic applications in Brazil.

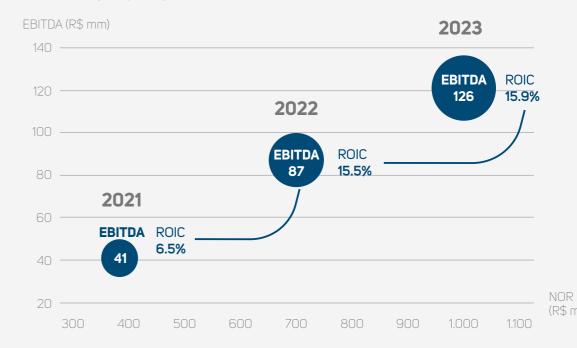
In September, it acquired 100% of the capital of Semar, founded in 2011 and specialized in non-destructive testing (NDT), inspection, technical documentation and training.

These transactions bolster the Priner Group's leadership in inspection services by integrating highly skilled professionals adept at executing complex tasks. This falls in line with the Company's objective of establishing itself as the foremost authority in Integrity Engineering and Inspection across Latin America.

Aligned with its M&A strategy, the acquisitions of 2023 enrich Priner's vision for 2026, creating added value for stakeholders. This is achieved through the broadening of operational capabilities, introduction of new services, and increased specialized service capacity, thereby strengthening the Group's reputation and reliability.

Priner has been successful in delivering rising ROIC, as a result of assertive

EBITDA x NOR 2021-23



Obs.: As of the 4023 publication, we have changed the calculation of the Net Debt/EBITDA LTM and ROIC ratios retroactively. In the new concept, we have incorporated the management results of the acquired companies from the past 12 months, which were not previously reflected in the Company's results. This adjustment is necessary because the balance sheet (net debt and capital employed) is immediately impacted upon acquisition. Additionally, in the calculation of leverage, EBITDA is adjusted to exclude interest on prepayments of receivables. The 2021 data above follows the previous parameters, so a comparison cannot be made.

selection in inorganic investments (M&A), which have increased its slice of the industry and infrastructure market. While each served segment exhibits characteristic behaviors, with some being more cyclical than others, the demand for maintenance remains constant. The

organization's resilience is bolstered by recurrence and diversity, which justifies the reason for its presence across multiple sectors and provision of various services. This approach ensures that a downturn cycle in one sector does not significantly impact the overall outcome.



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Organic investments

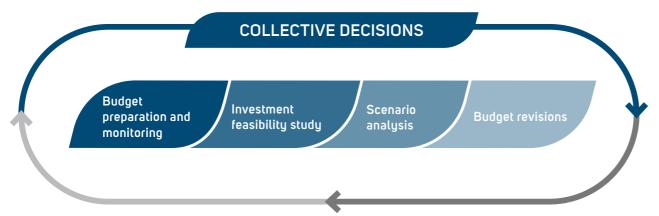
In 2023, alongside the M&A activities (inorganic investments), the company also made organic or productive investments, such as acquiring equipment to enhance operational performance. Many of these investments concentrated on access, painting and foundation activities, with the acquisition of new contracts (Industrial Services

and Infrastructure BU) and expanding opportunities to improve productivity in existing contracts (Infrastructure BU).

The assertiveness of the combined investment types, along with the good returns observed, is a crucial factor in Priner's journey of growth.



Investment decision-making process



Before joining the Priner Group, the companies had excellent standalone solutions. Once all were within the same group, the company was able to offer to its clients a complete and excellent end-to-end solution. The commercial importance of this synergy is great since we have no other industrial services group in the country, and perhaps in Latin America, with this type of combined solution."

Kira Fukushima

Commercial Manager



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Focus on opportunities

In addition to conducting risk assessments assertively over the years, Priner also maps out opportunities for the sustainable growth of the business.

The search for opportunities is connected to Vision 2026, which consists of broadening Priner's market through an innovative portfolio, while generating value for the Group itself and its related parties.

In the last four years, Priner has jumped from a net revenue of R\$ 200 million (2020) to R\$ 1 billion (2023), and maintains its annual growth target. The opportunity lies in the potential to further capture a larger share of the maintenance engineering services market across various industrial and infrastructure sectors, both domestically in Brazil and internationally (especially at the invitation of multinational clients).

For such, Priner relies and trusts above all:

- in the quality of project execution project execution and rigor in the deliveries defined in the contracts.
- in investments in people management and human development, both to enhance professional qualifications as well as in aspects of diversity, equity and inclusion.
- in strict compliance with terms and standards, with the guarantee of certifications achieved and awards obtained every year.
- in the integration of ESG aspects within the company's strategy and as a driver of action, with increasingly clear goals.
- in opportunities for better and greater positioning with the new brand and expansion of the portfolio.





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Future outlook

The leadership of the Priner Group maintains focused on strategically acquiring companies and investing in the training and development of its employees. This commitment is aimed at positioning the company as the foremost provider of industrial and infrastructure maintenance services in Brazil, leveraging high technology.

In the medium term - three to five years -, Priner plans to continue aiming at increasing its contracts and client portfolio in the oil and gas, energy, mining and infrastructure markets. Other sectors to be better explored are energy, sugar and alcohol, aluminum, tanking, sanitation, utilities, railways and offshore drilling.

There is an opportunity to expand into the northern, southern and northeastern regions in order to reach states where the company does not yet operate. And by increasing its own equipment, the Group is underlining its value creation for current and future customers.

As far as inorganic growth is concerned, the primary focus is on exploring complementary services to current ones. This also includes the addition of high technology to maintain clients' assets.

The development of the growth strategy is consolidated and increasingly aimed at the quality of contracts and precise mediumsized acquisitions. The outlook is favorable in terms of generating value, and there is intense planning for new projects to start in the second half of 2024, with increased productivity and profitability.



There is plenty of room to grow and that is what we're going to do through our

specialized team and access to technology.



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Sustainability vision

GRI 2-17, 2-23, 3-3

Sustainability is a fundamental factor in the corporate culture of the Priner Group and is reflected in the continuous search for a balance between economic performance, corporate governance, environmental conservation and social responsibility. In alignment with its goal of building and preserving industrial assets, training people, protecting lives and the environment, the Company is committed to expanding its business in line with the precepts of sustainable development. In 2021, this dedication was termed the ESG Journey, which has since been evolving with the implementation of an ESG Action Plan. This plan entails the development of integrated policies, programs, and initiatives aligned with our ESG objectives.

ESG journey

> Evolution of the PVV (Purpose,

Vision and Values) Identity

> Aligning the ESG Agenda

> Start of ESG Journey

> Maturity Assessment

2021

Strategu

> Acculturation

In 2023, Priner set about implementing its <u>Sustainable Management Policy</u> and disseminating it to the various stakeholders. The document sets out the Group's guidelines, commitments and intentions in regard to sustainability.

The Sustainable Management Policy is one of the actions proposed in the ESG Action Plan, the implementation of which is supported by the **ESG Forum**, composed of representatives of the Executive Board and professionals with multidisciplinary work in the Company along with the ESG team.



2022

- **>** Publication of the 1st Sustainability Report (2021)
- > Structuring ESG Governance
- > Creation of a multidisciplinary ESG Forum
- **>** Consolidation of Materiality
- **>** Calibration of the ESG Action Plan
- > Start of the Diversity, Equity and Inclusion (DE&I) Journey
- > Leadership training in DE&I
- **>** Conducting the 1st Diversity Census
- Inclusion of the Sustainability advisor in the Short-Term Incentive Program (Incentivo de Curto Prazo - ICP)



2023

- **>** Publication of the 2nd Sustainability Report (2022)
- > 1st Greenhouse Gas (GHG) Emissions Inventory
- > Performance of the ESG Forum
- > Creation of Working Groups (WG) on Social Impacts, Environmental Impacts and Sustainable Procurement
- **>** Support for projects via Incentive Laws
- Rollout of the Education for Sustainability Program



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In 2023, the ESG Forum worked on a recurring agenda that enabled the progress of the ESG Journey to be monitored, as well as offered the opportunity for debates and exchanges on relevant issues and the company's challenges for this agenda. The multidisciplinary background and the contribution of members with different backgrounds and experiences underscores the importance of diversity for collective engagement. This training follows a predefined agenda in 2024.

Another milestone in 2023 was the establishment of an action dynamic formed by a Work Group (WG) to handle specific demands from various areas in a multidisciplinary manner. The Environmental Impacts, Social Impacts and Sustainable Procurement WGs were created during the year.

Every WG has representatives of the areas with some kind of direct link to the topic in question. The experience reinforces the importance of collaborative work, values diversity and creates a safe space for the employees involved to participate.

A practical example of the involvement of the WG was in Social Impact, which mapped communities surrounding the subsidiaires of the Priner Group with potential projects to support in the area of social responsibility. The result of this work was the consolidation of the projects supported by the Company through the Incentive Laws in 2023, a topic that will be shown in more detail in the subchapter







The Environmental Impacts, Social Impacts and Sustainable Procurement WGs were created in 2023.



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Education for sustainability

A big step in the ESG journey was the start of the **Education for Sustainability Program**, which, in line with the Sustainable Management Policy, aims to help make commitment to the issue a constituent element of corporate culture.

Structured in four modules, the Program covers concepts and good practices for Sustainable Development and the ESG dimensions to underpin internal policies and guidelines, actions and Priner's position in regard to the topics discussed, namely,

- > Module 1: Introduction to Sustainable Development
- > Module 2: Environmental Dimension (E)
- > Module 3: Social Dimension (S)
- **Module 4:** Governance Dimension (G)

The Program was rolled out in 2023, has trained two classes of leaders and will have an active and recurring calendar to expand and reach all employees.



We believe in education as an important

tool of transformation for sustainable

development



Innovations combined with **ESG**

In 2023, the Infrastructure BU hired a research and development expert to develop innovative solutions.

One example was soil injection for the consolidation or jacking of structures, a new process that restores the use of structures or improves their load-bearing capacity.

The theoretical basis for this new technology is being developed in partnership with the University of Lavras in Minas Gerais. Priner is also developing a partnership with a US-based company dedicated to improving the technique of injecting resin into surfaces to increase efficiency in similar projects.

Another prominent innovation was the continuation of hydrodemolition work using a robot, which began in 2022 and continues to guarantee better performance in the service provided and, above all, less impact on the health of employees. The new technology minimizes the health and safety risks previously associated with the extensive use of a hydraulic hammer, which is noisy, vibrates intensely and has a major ergonomic impact. This innovative solution also helps the environment by generating less dust in the process.



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Integrated management

The integrated management carried out by the Priner Group, connecting its values to its strategy, enables it to develop the Sustainability Vision into action to generate a positive impact and recognition.

The pursuit of excellence in people management and the development of activities with greater added value are a differentiator in its performance and services. The result is the achievement of relevant certifications in the sectors in which it operates, awards in people management, health and safety at work, making Priner a benchmark in its sector.

Committed to constantly improving its management system, Priner invests in the ongoing improvement of its processes. It has an Integrated Management System (IMS) whose purpose is to support the management of the respective certifications in Quality Management (ISO 9001), Environmental Management (ISO 14001) and Occupational Health and Safety Management (ISO 45001).

As such, it offers services that meet its clients' specifications and needs, as well as upholds internal and external actions that ensure safe and healthy work conditions for its employees.



Awards

- Finalist of the ABRH Bahia Award, Development category, with the Trainee Program
- Awarded **EPS Awards**, category "Operational Excellence", with the thermal insulation project for the conservation and integrity of the client's assets
- Finalist **ESP Awards**, categories "Security" and "Diversity and Inclusion"





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Certifications in 2023

ISO 9001:2015

Quality Management System

- Priner SI, Camaçari (BA) and Macaé (RJ) units and unification of the scope of services offered by the Integrity Engineering and Inspection BU
- Smartcoat
-) Isolafácil
- **>** gmaia

ISO 14001:2015

Environmental Management System

- Priner SI, Camaçari (BA) and Piracicaba (SP) units
- Smartcoat

ISO 45001:2018

Health and Safety Management System

- Priner SI, Camaçari (BA) and Piracicaba (SP) units
- > Smartcoat

ISO 37301:2021

Compliance Management System¹

) gmaia

ISO 17025:2017

General requirements for the competence of testing and calibration labs

> Priner SI, Santa Bárbara d'Oeste unit (SP)

GPTW

(Great Place To Work)²

> gmaia, for the 3rd year running

AMPP

(Association for Materials Protection and Performance)

> Smartcoat

CEBRAPI

(Brazilian Painting and Inspection Center)³

Smartcoat

DROPS

(Dropped Objects Prevention Scheme)⁴

> Brito&Kerche



We are a benchmark in our business areas and have national and international certifications, as well as

awards for our management of people, health and occupational safety

In the previous report, for 2022, it was published that gmaia's certification is ISO 37001 - Anti-Bribery. The right thing to do would be, as in 2023, ISO 37301 - Compliance Management System.

² GPTW is a global consulting firm that helps organizations achieve better results through a culture of trust, high performance and innovation.

³ CEBRAPI is a certification entity in the area of Industrial Painting and Inspection accredited by the Brazilian General Accreditation Coordination of the National Institute of Metrology, Quality and Technology - InMetro (CGCRE). Following an audit by CEBRAPI, Smartcoat became a Qualification Exam Center (CEQ) trained and recognized by the certification entity to administer exams and train its employees in accordance with ABNT NBR 15218:2018.

⁴ DROPS is a global initiative to reduce incidents of falling objects to increase safety for people and equipment.



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International recognition

In the painting sector, Smartcoat holds the AMPP QP-1 certification (which replaced SSPC and NACE). The Association for Materials Protection and Performance (AMPP) is a global community of professionals dedicated to protecting materials by advancing corrosion control and protective coatings.

The QP1 accreditation is an internationally recognized program that assesses the practices of industrial painting companies in key areas of their business. The complex nature of coating systems and the specific surface preparations required for these systems have made QP1 guidelines vital for the longevity of the protective coatings.

Partnerships with major international groups provide access to techniques and technologies that enhance the Priner Group's capability to introduce innovative solutions to the Brazilian

market. Other benefits brought on by foreign collaborations are a positive impact on reputation among clients and the recognition of global certifiers.

- > SafeHouse®: A Scottish company, founded in 2001, operating in more than 35 countries. The main service provided in conjunction with Priner is Habitat.
- Web Systems International: A Scottish company, founded in 2006, specializing in innovative access solutions, such as alternatives to suspended scaffolding, in underdeck areas (below deck and under special structure decks). The partnership began in 2013 and the Priner Group has been expanding the use of its technology.
- **Darchem**®: An English company, founded in 1954, specialized in removable insulation technology and fire protection systems, leader in high temperature technology in various areas. This partnership was initiated in 2011.



Associations

GRI 2-28

- Regional Council of Engineering and Agronomy (Conselho Regional de Engenharia e Agronomia - CREA)
- National Association of Rope Access Companies (Associação Nacional das Empresas de Acesso por Corda - ANEAC)
- Brazilian Corrosion Association (Associação Brasileira de Corrosão - ABRACO)
- Brazilian Association of Non-Destructive Testing and Inspection (Associação Brasileira de Ensaios não Destrutivos e Inspeção - ABENDI)
- Brazilian Painting and Inspection Center (Centro Brasileiro de Pintura e Inspeção - CEBRAPI)
- Brazilian Formwork, Shoring and Access Association (Associação Brasileira de Fôrmas, Escoramentos e Acessos - ABRASFE)
- Association for Materials Protection and Performance (AMPP)
- Brazilian Human Resources Association (Associação Brasileira de Recursos Humanos - ABRH)



Value Generation

- Employees
- Communities
- Suppliers
- Investors
- Customers
- ➤ Environment
- Economic performance







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Value generation

GRI 3-3, 2-6

Priner's value generation goes beyond expanding into new sectors and areas of operation. It is bolstered by the growth strategy set out in this report, together with the commitment to adopt best practices and policies that meet legal requirements, while evolving with the management and governance system.

Priner generates and discloses its value clearly and systematically, a commitment that can be evidenced in its official platforms, public statements, live events, repositories of B3 and the Securities & Exchange Commission and sustainability reports, with detailed information about the Company available to all stakeholders in the website.

Our mission is to build and preserve industrial assets through the development of people, protecting lives and the environment.

To continue and expand its value creation,
Priner upholds the importance of its employees
and business partners, including customers,
suppliers, investors and certification entities,
as well as international partnerships that
enable access to new techniques and
technologies, demonstrating its commitment
to innovation and sustainability.





Innovation, Ethics and
Transparency: our values are the pillars that support our business.





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Employees

GRI 2-7, 2-8, 2-30

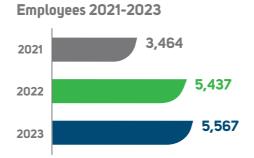
We value every individual and are committed to diversity, inclusion and investment in human development. People are a structural pillar of Priner, which places the development and care of its employees at the heart of its values. It is committed to their safety and well-being and to ensuring their full health - both physical and mental.

Confident in the role of our leadership and all our employees, we continuously invest in increasing knowledge, improving skills and developing internal talent. This is how we strengthen our culture and improve our People and Management practices. We have had a Human and Organizational Development department in place since 2021 to structure training and corporate education projects, remuneration, positions and salaries policies, ESG journey and internal communication for all our employees.

In the last three years, Priner multiplied, reaching the milestone of 5,567 employees.

The increase in this staff structure is driven not only by the Group's recent acquisitions but also by external market demand for trained professionals and the internal need to enhance the services offered. As our portfolio continues to grow, both in diversification and specialization of activities, our workforce must evolve accordingly.

In view of this ever-changing market reality and the Company's commitment to permanently training people, Priner has had a <u>People Management Policy</u> in place since 2022.





Key Elements of the People Management Policy



Ethics and Integrity



Occupational Health and Safety



Diversity, Equity and Inclusion



Attraction and Selection



Organizational Human Development and Career



Remuneration



Internal Communication and Corporate Education Platform



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Climate and Engagement Survey

"Your opinion transforms"

With the ambition of becoming one of the best companies to work for, we conducted a climate and engagement survey. This is one of the strategies for getting to know, in a structured way, our employees' perception of the organizational environment and their connection with the PVV (Purpose, Vision and Values).

In the first cycle, carried out in 2023, the survey was directed at the team of indirect employees of our core activities, both in the contracts and in the branch offices, resulting in an adherence rate of 75.7% and an average score of 8.1 in terms of satisfaction in regard to the matters addressed.



Rose Dias

People & Management Director







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Employees by region and gender



2021

0

Midwest

2021

Total

0

North



2022

Total

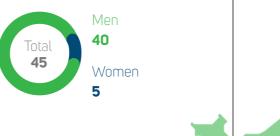
0

reports (2021, 2022). Only the totals for both genders, by region, were presented.

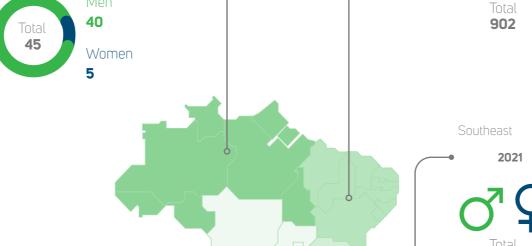
*A comparison by gender, by region, is not possible because this information was not disclosed in the previous

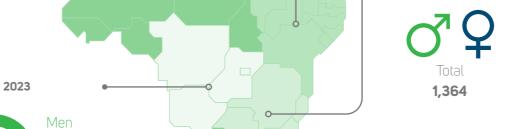






Women







2022

2022

1,621



2023

1,839

Men

1,694

Women

145



3.565 Women 435



2021

South

Northeast

2021



2022





2023



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Employees by type of contract, type of job and gender

Open-ended and fixed-term / Full-time and part-time



Employees by type of contract, type of job and region

Open-ended and full-time

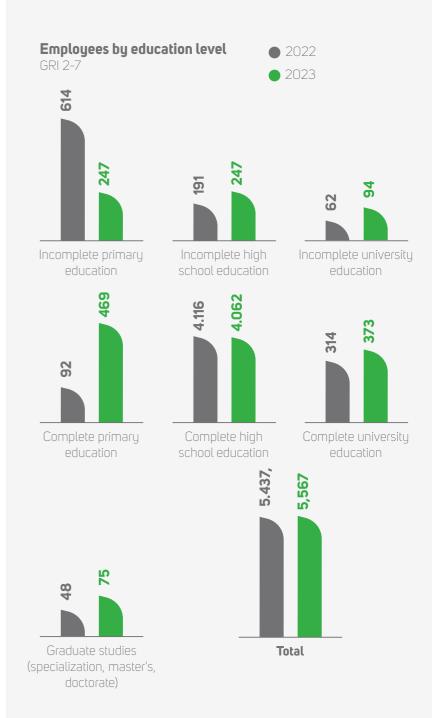
Fixed-term and part-time

77

Total
5,458

North
North
Northeast
Midwest
Southeast
South

Workers who are not employees GRI 2-8 Page 12-8 Outsourced - Cleaning Outsourced - Property security Outsourced - Property security In 2023, we had no employees without a quaranteed workload.





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Human development

GRI 3-3

Supporting the development of our people is one of Priner's main strategies, clearly reflected in the Organizational Human Development and Career pillar within the People Management Policy. It is intrinsically connected to the material topic of Promoting Human Development, as defined in our ESG journey.

This commitment and strategic position adds to the company's successful performance and long-term viability. Therefore, we invest in the development and careers of our employees, fostering internal talent and training future professionals through:



Ongoing investments in employee **development programs**



Competence Management Program for leadership



Corporate Education Program



Corporate education and internal communication management platform, **Conecta Priner**



Specific customized programs for **leadership development**



Programs aimed at **process learning** at Ser Priner technical school



Supporting young people to **enter the job market** through the Raiz
Priner Program, the Internship
Program and the Trainee Program



One-year anniversary of Conecta Priner

The online platform accessible to all our employees was launched in April 2022 and displays the company's internal communications, bringing people closer and enhancing their engagement with the company. In addition, the platform offers in-house and outsourced training to encourage skill-building and boost our commitment to human development by providing content for learning and improvement, as well as educational actions aimed at technical learning and behavioral skills.

In 2023, we achieved excellent results in terms of adherence to the use of the Conecta Priner platform and attendance increased threefold as compared to the number of training hours of the previous year: 15,777 hours and 5,614 hours, respectively. We also celebrated the award of 12,000 certificates, an increase of 120% compared to 2022 (5,283). These results reinforce our commitment to the mission of disseminating knowledge among employees to develop people by increasing challenges and improving skills. We believe that the ongoing development of human beings boosts their potential, as well as strengthens the organizational culture and helps to transform new technologies and change society.



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In 2023, the nationwide **Trainee Program** was a highlight, recognized as a finalist in the *Ser Humano* Award, in the Development category, organized by the Brazilian Human Resources Association (Associação Brasileira de Recursos Humanos - ABRH BA). This is the 2nd year in a row that Priner has participated with a Corporate Education project - in 2022, the Group was also recognized through the **Priner Raiz Program**.

In addition to the investment in Young Talent, the corporate education rolled out the Ser Priner Program, which is part of the Knowledge Journey pillar, focused on educational actions to train professionals in the disciplines of the business (Insulation, Scaffolding, Painting, Inspection, Structural Reinforcement, etc.), in the Priner Group's way of being and doing things. In 2023, 35 courses were offered on the Conecta Priner platform, with a total of 108 students receiving certification.

Around R\$ 7 million was invested in professional training and human development in 2023.

In order to meet the leadership development strategy, the **Competence Management Program** was implemented, beginning with the mapping of key competences for the business of 93 positions, and then moving on to the assessment stage, with 241 participants using the Conecta Performance tool, an important step for the sustainable growth of the Priner Group.

The program made a significant contribution to my development, providing a bird's eye view of all the business units based on practical experience on the construction sites. This learning path has added to my academic training and provided me with knowledge that has made me evolve in many skills. Today I realize that much of what I've been able to deliver in the company has come from what I learned during the Trainee program."

Marli de Jesus

Operations Analyst, featured in the 2022-2023 edition of the Trainee Program





Results of the 2nd edition of the Trainee Program

In 2023, employees gathered to watch the presentations of the innovation/improvement projects developed during the second edition of the Priner Group Trainee Program. During the cycle, the professionals experienced, with the help of the People & Management area and the tutors, a nine-month journey of immersion into the business, practical learning and skills development. In addition, structured feedback and technical qualification panels also contributed to the development of the projects.

At the event, employees were evaluated by a panel of directors and the CEO of the Priner Group, who announced the winning projects in the subsequent weeks. These projects benefited the recognized trainees with educational support at a prestigious institution (Fundação Getulio Vargas - FGV), aiming to foster their professional careers. The tutors were also assessed by the trainees and by the area in charge of the Program and were recognized during the meeting.



The **Individual Development Plan** continued with 85 Priner leaders,

contributing to the evolution of the competencies expected for the position. In turn, the **Leadership Development Program** trained 303 participants in strategic people management, with a total of 7,390 hours.

Another strategic action was the launch of the **Succession Program** for executives, through skill mapping with skills assessment and an individual development plan. The project had the active participation of the People Committee and the Board of Directors.

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Average hours of training per year per employee GRI 404-1



Average training hours per employee category

| | 2022 | 2023 |
|----------------|------|------|
| | 2022 | |
| Board | 52.1 | 22.4 |
| Management | 32.0 | 40.5 |
| Coordination | 21.0 | 25.6 |
| Supervision | 44.5 | 38.7 |
| Administrative | 7.4 | 13.0 |
| Operational | 8.3 | 15.7 |
| Engineering | 27.5 | 48.9 |
| Technical | 1.5 | 22.9 |

95,292.16 hours of training were dedicated to employees in 2023, almost double the amount registered in 2022 (49,706 hours). The total average number of training hours in 2023 was **17.1 hours per employee**.



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Occupational Health and Safety

GRI 3-3, 403-1, 403-7

The health and safety of our teams are a priority and are addressed in the company's policies, reflected in our Code of Ethics and Conduct, in the acquisition of relevant certifications and in training and corporate education activities, as well as in the Integrated Management System (IMS) Guideline. An important part of the People Management Policy, the document brings together the principles and practices adopted by the company to ensure a safe and healthy work environment.

The company's occupational health and safety (OHS) management is based on Regulatory Standards (NR), Occupational Hygiene Standards (NHO), ISO 45001 (Occupational Health and Safety Management Systems - Requirements with Guidelines for Use), ISO 31000 (Risk Management - Principles and Guidelines), as well as specific customer requirements to improve our integrated management system.

A few of the main affirmative actions taken in 2023 to promote a safe work environment and contribute positively to people's well-being were:

- Campaigns to disseminate and underpin the culture of occupational health and safety with the implementation of specific programs in these areas.
- Implementation of the tool Power BI for Occupational Health data management, a project that contributes in an optimized way to enabling a holistic view of health information, such as: absenteeism, CAT, sick leave, chronic illness and occupational exams.
- Implementation of the Power BI tool for managing Workplace Safety data, enabling monitoring and critical analysis of indicators by region, greater interaction between teams and multidisciplinary assessment in monthly meetings.



49,300 hours

of SST training



Worker training of occupational health and safety

GRI 403-5

We offer training in occupational health and safety, based on the functions and activities of our employees. This training is managed using a Training Matrix that meets Legal Requirements. A total of 49,317.5 hours of this type of training were carried out in 2023.



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Occupational Health and Safety

management system

GRI 403-3, 403-4, 403-6, 403-8

Priner complies with extensive international and national legal requirements and standards, including labor laws, International Labor Organization (ILO) conventions, civil and criminal codes, industry regulations and civil and criminal liability requirements.

Its occupational health and safety (OHS) management system complies with ISO 45001, the Regulatory Standards (Normas de Segurança - NR) of the Labor and Employment Ministry and other specific regulations. The system covers all employees, regardless of the type of job or contract, including full-time, part-time, permanent, fixed-term and temporary employees.

The data for the management system is compiled through inspections and assessments, accident and incident reports, occupational health data, training and

awareness data, using methodologies that ensure accurate and consistent collection, objective and impartial analysis, and that are comprehensive and representative of the organization's activities. The Group uses techniques and tools for OHS management, including software management, forms and checklists, mobile apps and platforms such as Softexpert, Effetivo, Prosig, Sogi, GEDWeb, Conecta, onSafety, as well as adopting ESG practices.

Employee health is monitored and followed up systematically by the Occupational Health Service and its primary objective is to promote health, protect people and prevent illnesses and accidents. All the guidelines set forth for occupational health are mainly based on NR O1 and O7.



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Employees with signs of chronic pathology, such as obesity, cardiovascular diseases, diabetes, respiratory diseases, and others, are monitored with health guidelines and specialized medical assessments, including a health recommendation letter. Employees on sick leave/accident leave are monitored and given guidance to ensure that they return to work safely and effectively.

With regard to the confidentiality of personal information related to occupational health, Priner complies with current law, including the General Data Protection Act (GDPA). Medical confidentiality prevents the disclosure of data acquired by the occupational health services, and the information is protected in individual medical records, managed by the person in charge of the Occupational Health Medical Control Program. In addition, the organization guarantees that this health information is not used to discriminate employees, reinforcing legal compliance and data protection.



Promoting a culture of

health and safety at work

To encourage the active participation of our employees in the occupational health and safety management system, we hold meetings, a Daily Safety Dialogue (DSD), training sessions, surveys and campaigns. We have formal committees such as the Internal Accident Prevention Committee (Comissão Interna de Prevenção de Acidentes - CIPA), in accordance with NR 05, and the Safety Patrol, both of which are targeted at actions, talks and audits concerning safety, health and the environment.

The Safety Patrol, in particular, is vital in preventing accidents and incidents as it performs visual inspections and checks the documentation and compliance of activities with safety regulations. The patrol, composed of trained people from different areas (leaders, CIPA representatives, executors and SMA professionals), identifies risks, suggests improvements and recognizes safe practices, ensuring the safety and integrity of everyone in the workplace. Their actions include equipment checks, use of Personal Protective Equipment (PPE) and compliance with procedures using a respectful and constructive communication approach to underline the culture of health and safety.

Daily Safety
Dialogue (DSD)

24,366 hours

Health, safety and environment campaigns

22

Cuidar+ **22,291**tests



Health and Safety Campaigns 2023

2023 Sustainability Report

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 $\equiv \langle 51 \rangle$

February

Fighting Drugs and Alcoholism



April

Safety in your Hands

Green April





May

Holistic Health

Yellow May

(campaign focused on reducing traffic accidents)



June

Blood donations



July

Spotted fever



September

Suicide Prevention



October

Pink October

(breast cancer awareness)



November

Blue November

(prostate cancer awareness)

Encouraging use of PPE

(Personal Protective Equipment)





December

Red December

(AIDS awareness)





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Hazard and risk

management GRI 403-2

Priner carries out hazard and risk management based on the ISO 45001 standard and, as routine risk assessment processes, carries out safety inspections, ergonomic risk assessment, accident and incident analysis, chemical and physical risk assessment, risk analysis of specific tasks and risk assessment in cases of non-compliance.

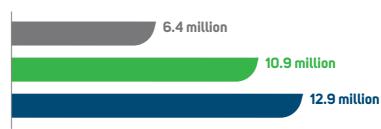
Health and safety programs and procedures are controlled by the SoftExpert system. The system helps analyze events (Accident and Near-Accident) and makes changes in the Electronic Document Management (EDM).

Safety is one of our main pillars, and we rigorously adhere to the highest standards in its practice.

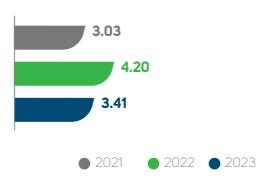
Work-related ill health

GRI 403-10

Number of hours worked



Work-related injury rate of mandatory reporting*
GRI 403-9



^{*}The accident rate considers the sum of events (SAF + CAF) x 1,000,000, divided by the number of hours worked. This index also includes deaths, which were zero in the years reported.



Cuidar+ Program

Implemented in 2016, the Cuidar+ program uses data obtained from the identification of possible behavioral or environmental deviations and the recording of safe or unsafe behavior, through field audits, recorded on a specific form and measured by an electronic system.

The program is based on the "see" and "act" concept, in which, when an unsafe behavior or condition is detected, immediate positive dialogue and action is taken to mitigate or remedy the situation



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Remuneration

Our remuneration system seeks to align compensation and benefits practices that can create conditions that attract, retain and develop employees, reflecting our commitment to a culture of opportunity, engagement and appreciation. A few of the criteria used to determine compensation are market benchmarks, analysis of responsibilities, competencies, academic background, tenure with the company, professional experience, individual performance, specific knowledge, as well as the ability to generate tangible and intangible results for the Company. These criteria also include compliance with the total remuneration established in the Collective Bargaining Agreement, which is governed by the representativeness of the unions of the categories and the trade association.

The total compensation for professionals is composed of **fixed remuneration**, **variable remuneration** and **benefits**.

With the aim of rewarding strategic leaders for achieving and/or exceeding individual goals and collective targets, we put in place the Short-Term Incentive Program. The target program includes the following indicators: (i) Financial: (ii) Customers. Image and Market; (iii) Innovation and Performance Operational: (iv) People; (v) Sustainability. This program aligns the interests of the companu's professionals with its strategic goals focused on generating value and organizational growth. Short-term variable compensation also includes distributions from the Profit Sharing Program (Programa de Participação de Resultados - PPR) established in the Collective Bargaining Agreement.

To enhance the Company's competitiveness in the job market, the compensation package includes the following benefits: GRI 401-2



- > Life insurance
- > Food vouchers
- > Meal or cafeteria vouchers
- > Transport vouchers
- > Chartered transportation, if applicable
- > Tuition assistance
- > Partnership with educational institutions for employee discounts
- > Payroll loans
- > Pharmacy card

Attraction and **selection**

GRI 401-1, 402-1

Priner's hiring in 2023 took place mostly in the southeast and northeast regions and the opportunities offered in other regions of the country, such as the south, have advanced, reflecting the expansion of selection processes in these locations.



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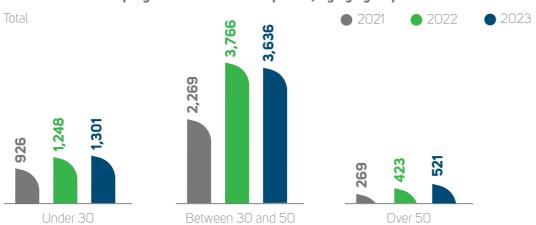
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Total number of employees and hires in the period, by age group



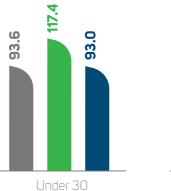
2,055

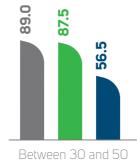


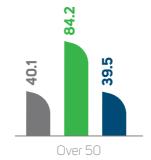
Hires

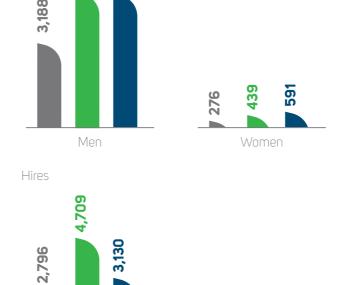
Rate (%)











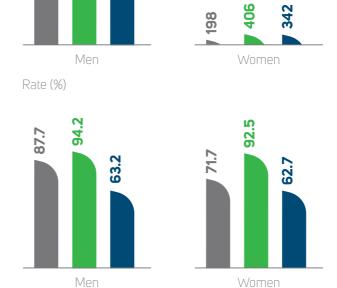
Total

4,998

4,976

Total number of employees and hires in the period, by gender

2023





Welcome

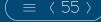
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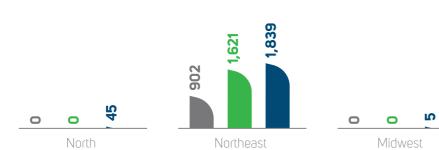
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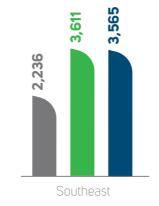
Credits



Total number of employees and hires in the period, by region

Total

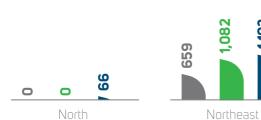




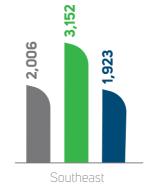


2023

Hires

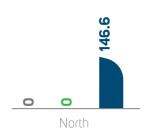






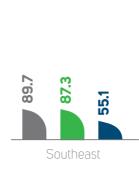


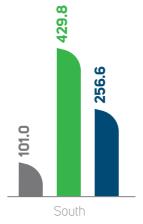
Rate (%)













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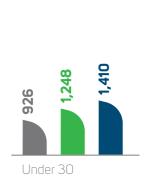
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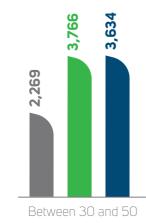
Credits

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Total number of employees, employees who left the company and turnover rate, by age

Total



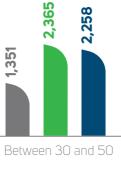




2023

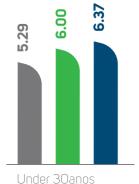
Terminations

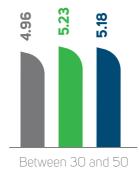


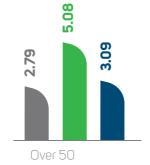




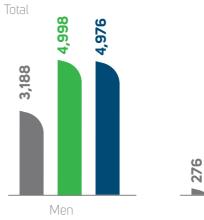
Rate (%)

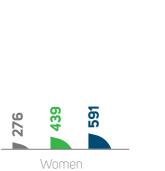






Total number of employees, employees who left the company and turnover rate, by gender





2021

2022

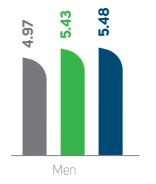
2023

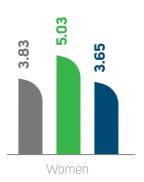
Terminations





Rate (%)





Turnover rate:

Total number of terminated employees in the year (12 months) = Average of terminated employees

Average number of terminated employees ÷ Total active employees in the year

The calculation of the turnover rate changed from 2023, retroactive to 2021.



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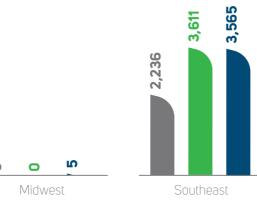
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Total



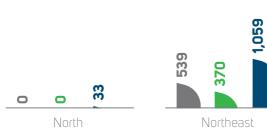




2021

2023

Terminations

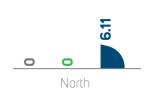








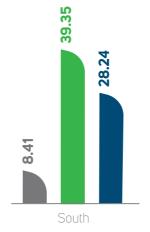
Rate (%)













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Diversity, equity and inclusion

GRI 405-1

The Diversity, Equity and Inclusion (DE&I) journey began in 2022 with the application of the Priner Group's first Diversity Census, and the progress made in this area shows our commitment to responsible and respectful development. In 2023, we have furthered our journey by investing in activities focused on valuing every individual, educating them on the topic, and promoting diversity, equity, and inclusion. We consistently foster and ensure a safe and healthy work environment for all employees.

In 2023, we reached

16% increase in full-

the milestone of a

time women in the

organization.

In addition to themed actions, we hold lectures in the locations where we develop our projects, both inside and outside the client, on topics such as: Diversity and Inclusion and Humanized Management.

On the next page, you will see some of the top **actions and campaigns** carried out throughout 2023 within DE&I.

I've been working in industry since 2000 and at first it was difficult to enter a sector shaped primarily by men. But I managed to find my place and show my colleagues that I have the same abilities as they do to do the job, adding benefits to the team through my qualities."

Joseane de Alcântara

Insulator





+1,000 attendances

in lectures on Diversity and Inclusion and Humanized Management.



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March

May

June

August

September

November

International Women's Day

"Mulheres que transformam"

(Women who Transform) sought to highlight the power of women in society, pointing out their struggle for gender equality, achievements, progress and changes that drive and inspire other women.

A lecture was given "Fighting discrimination for a better future for all" and a booklet was created with good practices that reinforce gender equality and encourage reflection on the role and rights of women in society.

International Family Day

Celebrated on May 15th, this day was established by the UN with the intention of raising awareness of family issues and to increase knowledge of the social, economic and demographic processes that affect families.

At this event, we held an online lecture about the change of family configurations and diversity in contemporary relationships:

"No family is the same, every one is unique and special".

International LGBTQIA+ **Pride Dau**

A day to celebrate and reaffirm the feeling of pride in sexual orientations and gender identities typically marginalized and repressed.

An inhouse campaign on the topic was put in place to provide information and raise awareness of the event.

No to Violence against Women

A lecture was given with the aim of addressing the issue and raising awareness about this type of violence to bring about important reflections and greater clarity to situations where women are vulnerable.

World Day of **Action for People** with Disabilities

An Anti-Ableism Guide was shared as an educational and awareness-raising initiative tied to the occasion, aiming to promote education and respect for differences.

Black Awareness Day

An Anti-Racism Booklet was created, covering racist expressions and suggesting good practices to promote respect and fight racial prejudice, and was distributed online to employees.



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Communities

GRI 413-1

Raiz Priner Program

Aware of the socio-economic context of the regions where it operates, Priner prioritizes people development through ethical conduct aligned with sustainability, thereby strengthening its social commitment across its strategy and operations.

In awareness of the unemployment that is plaguing Brazil's young population, the **Raiz Program** has been providing, since 2002, the opportunity to develop skills and professional training for candidates from the communities in the regions where the Priner Group operates. The intention is to help young people in vulnerable socioeconomic circumstances, between the ages of 18 and 25, to integrate into the job market.

Since its inception, the program has had an impact on the careers of more than one thousand participants in various regions of Brazil. Developed in a modular format, the courses can last up to 268 hours and offer life skills as well as work skills. The Raiz Priner Program offers professional training in the disciplines of scaffolding, industrial painting, thermal insulation and boilermaking, as well as behavioral skills, providing integrated professional training. This teaching approach has resulted in an employability rate of approximately 93% of the young participants.

In addition to benefiting the outside community, the program also receives the support of more experienced employees, who act as instructors, since the business environment is a rich source of knowledge and learning, ideal for building transformative relationships and sharing experiences.

As such, the Raiz Priner Program contributes to human development, generates job opportunities and elevates the market with qualified professionals.





In 2023, the Raiz Priner Program trained 134 students, divided into five classes, for a total of 27,824 training hours. Priner invested around R\$ 72,000 in the project throughout the year.



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Social investment

GRI 203-1

In 2023, we proudly advanced our social responsibility efforts by supporting projects through Incentive Laws. Following our 2022 Social Investment Guideline, which prioritizes education, health, sports, environmental conservation and socio-economic inclusion, and in line with the Integrity Policy against Corruption and Bribery, six projects were chosen for aid and a total of R\$ 500,763.00 was earmarked for them.

The projects were selected by the members of the Social Impact Work Group (WG) assisted by a specialized consulting firm. All the projects chosen are at the planning stage, with implementation scheduled for 2024. See more about the projects and laws used to carry out social investment on the next page.



+ R\$ 500,000

earmarked for social projects via Incentive Laws



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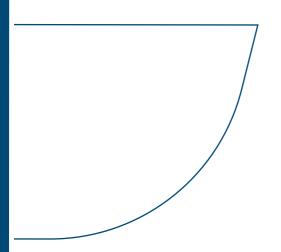
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Culture Incentive Law

Brasil de Tuhu

Promotes musicalization and, through music, helps to increase discipline, reasoning, concentration, emotional balance, motor coordination and encourages the social interaction of the participants. The target audience is students from public schools and social projects in socially-vulnerable areas. In addition to educational concerts, the project also hands out materials to help in the process of musicalization of the spaces. The municipalities that will be targeted by this project in 2024 will be Macaé (RJ), Barueri, Mogi das Cruzes and São Paulo (SP).





Sports Incentive Law

Olympico Club

Promotes excellence in sport, leisure and social interaction, providing athletes and students with a better quality of life. The target audience is young people, and the proposal is to provide the necessary support (including benefits, food and transport) so that they can practice their chosen sport with guidance, quality training and suitable equipment. The project aims to maximize performance sport at state and national levels, facilitating participation in recognized regional, state and national competitions. Priner will sponsor the project in 2024, held in the city of Belo Horizonte (MG).

Victorem Paralímpico

This project, aimed at fostering social inclusion through high-performance sport, supports people with disabilities in their transformation into professional athletes. To this end, it has been supporting and encouraging the practice of Paralympic Weightlifting since 2018, investing in more suitable conditions for athletes to develop their potential in the technical field of para-sports. Priner is now one of the supporters of the project, held in the city of Rio de Janeiro (RJ).



Childhood and Adolescence Fund

Building Knowledge

Provides access to free, quality education for 130 girls aged between 8 and 13, who are socially vulnerable, during the school day, providing a safe and dynamic environment for them to exchange experiences with the project's educators. Through workshops, lectures and activities, it aims to complement the content applied in the regular school, encouraging learning, the mastery of knowledge and the ability of the beneficiaries to take a leading role in all aspects of their lives. This project is being carried out in the municipality of São Paulo (SP).

Veleiros She Works

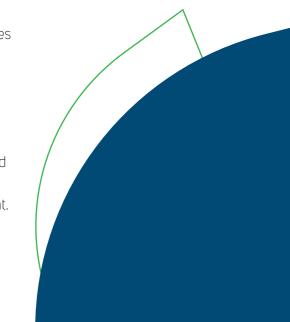
Offers workshops to prepare teenagers aged from 14 to 17 for the world of work with a focus on gastronomy and web development. The target is to boost the autonomy and role of the participants by facilitating job opportunities and income generation. It is developed in the Vila Missionária region in São Paulo (SP).



Elderly Fund

Requalification of the Geriatrics and Gerontology Center (Irmã Dulce social work)

The project aims to renovate and equip the physical structure of the Júlia Magalhães Geriatrics and Gerontology Center in Salvador (BA) to create a more suitable living and social area for the elderly.





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Strategic elements of the Social **Investment Guideline**

£

Education

- > Support to improve quality of education offered to children, young people and adults
- Incentives for continuing professional development
- > Training and qualification of people for the development of the sectors in which they work
- Access to culture

Environmental preservation

- Support for Environmental Education
- Community engagement in conservation activities

Health

- > Preventive health development
- Support for improving and universalizing access to treatment, palliative care and rehabilitation



Sports

- Incentives for sports education
- Support for the practice of physical activities aimed at health and well-being
- > Promote the training of high-performance athletes
- Sponsorship of official sports



Socioeconomic inclusion

- Work and income creation
- Support for entrepreneurship
- > Fighting discrimination
- Reducing social inequalities





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The communities surrounding our activities, where most of our employees and their families live, are the main focus of the social and environmental initiatives developed or supported by the Priner Group. The company strives to target its efforts on the social demands identified by its teams and partner institutions in order to direct investments - its own or incentivized - to actions, programs and projects with high potential for the positive change of the local community.

In addition to the six projects, local donations of the following items were also made:

- 21 bicycles for a waste co-op in Camaçari (BA), adding a new mode of transport for Priner employees on contract for the operation.
- 1 police vehicle for a municipality in Minas Gerais due to the large presence of people in the region, where one of the projects carried out by the Priner Group's Soegeo company took place.





Priner Kids 2023

Also worth noting is Priner Kids, a corporate event that takes place during Children's Day celebrations, when the children of employees come to their mothers' and fathers' workplaces. At the event, toys are donated to institutions in the surrounding communities as a way of extending the celebration to other children in the community. In 2023, the event took place in Bahia, Minas Gerais, São Paulo and Rio de Janeiro and involved 290 participants.



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Suppliers

GRI 2-6, 3-3, 204-1, 414-1

The diversification of the Priner Group's business sectors is reflected in its value chain, both in the services it offers and in its supply chain. In 2023, the active supplier base totaled 12,552 registrations, with emphasis on acquisitions in the categories:

- > Painting material
- > Parts and tools
- > Freight and cargo
- > Insulation material
- > PPE
- > Consumables sundry
- **>** Materials for infrastructure and geotechnics.







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With regard to supplier engagement practices, Priner considers technical, economic and, if applicable, socioenvironmental aspects and all areas are instructed to replace suppliers in the event of non-compliance with civil, environmental, labor and tax laws. In accordance with the ISO 9001 supplier qualification process, all those defined as critical are periodically assessed and must adhere to the Priner Group's Code of Ethics and Conduct.

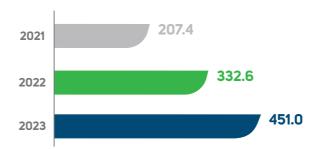
In managing its business relationships, the organization implements its commitments by including relevant contractual clauses, conducting audits and monitoring, offering training and skill building to its employees, and maintaining open and transparent communication.

The Priner Group aims to improve the process of managing and selecting suppliers by avoiding contracts that do not abide by the Company's quidelines. The

company is working on a project in 2024 to improve third-party registration so it can select suppliers based on various criteria, including socio-environmental factors.

Payments made to suppliers

R\$ million





Local suppliers

In 2023, 68% of local purchases were made with suppliers located in the same states as the regions with the highest volume of demands for products and services.



68%

of national purchases made with local suppliers in 2023.



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Investors

GRI 2-6, 3-3, 204-1, 414-1

Top stakeholders in the growth plans, Priner has a shareholder base of 14,583 investors, of which 98% are individuals and 2% are companies. The number has grown compared to 2022, when the total reached 12,935 investors, with 99% individuals and 1% companies.

The Investor Relations (IR) department serves as the primary communication channel with the financial market. It is responsible for presenting financial results transparently and accessibly, enabling investors and other stakeholders to make informed decisions and enhancing Priner's reputation.

Priner's shares are listed on the Novo Mercado, B3's highest governance index, and at the end of December 2023 were quoted at R\$ 11.70.



In 2023, Priner's shares appreciated 75% in comparison to the last trading session in 2022 (R\$ 11.70 x R\$ 6.70).



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Transparency for the market

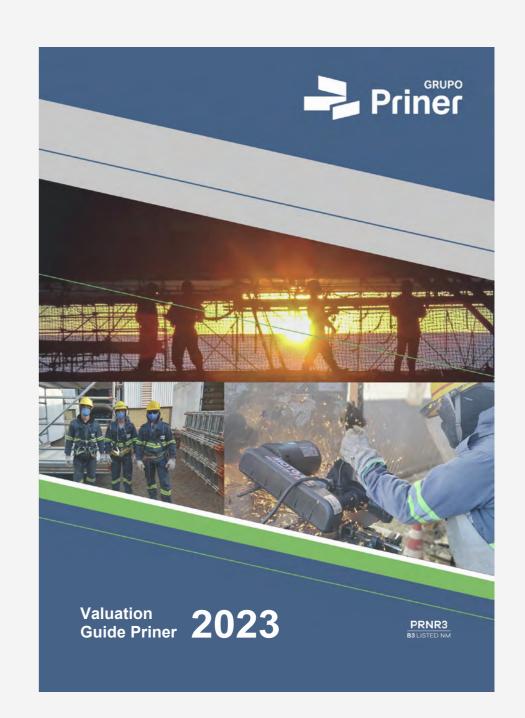
In 2023, we launched the Valuation Guide (Guia de Modelagem), a publication that provides clarifications and tips on our business, as well as a spreadsheet with

historical data, with the aim of strengthening the relationship of trust and transparency with our stakeholders. Contents such as material facts, notices to shareholders. notices to the market, reference form, quarterly results, presentation of results and financial statements are part of the material that is available in the Company's IR website.

In addition, relevant content is sent by email to those signed up to our IR department mailing list and periodic meetings are held with market analysts to clear any doubts, present the Company and its income statements and other relevant matters. These initiatives complement the information made available on official platforms, such as the B3 and the Brazilian Securities & Exchange Commission (Comissão de Valores Mobiliários - CVM).

One of the main channels of contact with investors is Fale com RI (Talk to IR), which connects the stakeholders directly to the area. In 2023. 91 emails were received, 100% of which were answered (63% more than the volume received in 2022, 56 emails).

In 2023, the channel Fale com RI received 63% more emails than the previous year, 100% were answered





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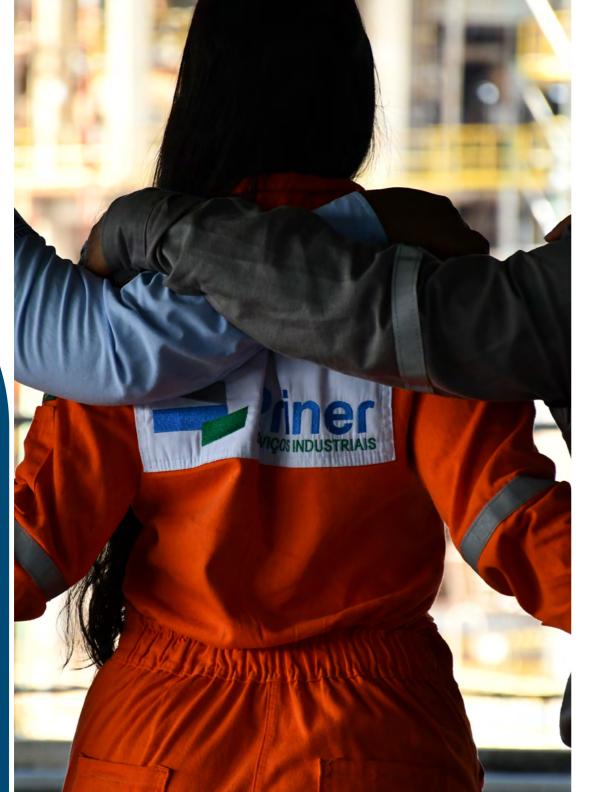
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Customers

GRI 2-6

The Priner Group's performance is supported by a robust customer base in the onshore and offshore industry, and in infrastructure, mainly in the oil and gas, petrochemical, chemical, pulp and paper, mining and steel segments. Business growth, especially in 2023, occurred organically, with the company expanding into other industry sectors, and inorganically, by acquiring companies and consequently expanding the range of services offered to the market.

This diversity of sectors ensures not only a competitive edge, but is also a protection strategy from a financial and risk management point of view, as it avoids localized crises in one specific segment or another. This multiservice characteristic of the activities offered to customers is a barrier of entry for other competitors since it requires a high level of specialization, management and mobilization of very specific equipment.



In 2023, new contracts totaled **R\$ 1.9 billion**

Along with its experienced and trained team, Priner continues to invest in customizing its relationship practices, taking into account the different customer profiles, with a focus on speed, quality and security. Around 99% of the Group's turnover comes from business carried out in Brazil, as well as the supply of products to Peru and Colombia.

In its quest to enhance the customer experience and improve relationship management, Priner implemented in 2023 a **new Customer Relationship Management tool (CRM)**.



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NPS 2023 GRI 3-3

Ranked in the Excellence Zone by the NPS,

we underline our commitment to serving

customers in the best possible way.

If our goal is to provide a quality service, it is essential to have indicators that measure the quality of care. We chose to use the Net Promoter Score (NPS), a metric that assesses the level of customer satisfaction through a simple question: "From 0 to 100, how much would you recommend Priner's services?"

The survey was conducted by Track.co, an independent company, which distributed questionnaires to 378 customers and received 139 responses, resulting in a 37.7% response rate and a representative sample. In addition, we received comments on 54% of the responses.

Scores from 90 to 100 classify customers as promoters, those who are satisfied enough to recommend our services. Scores below 60 identify detractors, i.e. customers whose experience has worsened as a result of our performance, making it unlikely that they will recommend us. Scores between 70 and 80 point to neutral customers, who appreciate our service but could consider alternatives from competitors.

The methodology used classifies the consolidated scores into four zones:

- > Zone of Delight: NPS between 91 and 100
- Zone of Excellence: NPS between 76 and 90
- > Quality Zone: NPS between 51 and 75
- > Improvement Zone: NPS between 1 and 50

Priner achieved an NPS of 78, placing it in the Zone of Excellence. Of particular note is the performance of the Infrastructure Business Unit, which achieved 90 points, placing it in the Zone of Delight, a remarkable achievement in the services sector.

The NPS result reflects our clients' perception of our service excellence and their confidence in our ability to apply the best solutions to their projects, ultimately generating the highest possible value for them."

Bernardo Miller

Infrastructure Director

The NPS measures how satisfied our customers are and how much they recommend our services. This process as a whole (not just the indicator) ensures that we know our strengths and weaknesses in terms of customer perception and guides our development."

Ricardo Viana

Director of Integrity Engineering and Inspection Based on the NPS, we have validation of what has been done positively, we get to know the points that need to be improved and thus make more assertive decisions. These actions help us to optimize processes and improve the quality of our services. As such, we can respond quickly and increase customer loyalty."

Yoshiro Leal

Operations Director





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Environment

GRI 2-23, 3-3

Priner's commitment to environmental management is mainly reflected in its Environmental Management Policy, which highlights the company's commitment to compliance and risk management, the use and preservation of natural resources, attention to environmental oversight and the adoption of good practices related to the subject.

A few of the main actions carried out by the Group in 2023 was the monitoring of environmental consumption indicators, the Waste Inventory, the expansion of environmental education campaigns to engage employees and, particularly, the completion of the **first Greenhouse Gas (GHG) Emissions Inventory**. This delivery represents a significant step for the Company, enabling it to better understand its impact in this regard so it can make commitments in line with reality based on the global environmental challenges. Details of the results are shown in the subchapter Emissions.

In addition, the company increased its purchase of solvent recyclers for industrial painting contracts, created an Environmental Impact Work Group to map impacts by Business Unit, expanded partnerships with local co-ops for waste disposal and expanded ISO 14001 certification at its units.

The measurement and calculation methodology used in the Priner Group's environmental indicator management process follows a structured approach:

1. Identifying data sources

Identify data sources throughout the organization, mapped by location.

2. Defining measurement parameters

Clear definition of each indicator, specifying the parameters to be measured, which may include total consumption and consumption indexes, for example, by number of employees at the location - in order to analyze the evolution of data by efficiency.

3. Collecting data

Collect data from identified sources, through meters, analysis of utility bills, reports extracted from the system.

4. Standardizing data

The data is standardized or converted to common units, thus enabling periodic comparison and analysis.

5. Calculating indicators

Use of collected and standardized data to calculate specific indicators.

6. Monitoring and recording

Regular monitoring and recording of consumption indicators throughout the year.

In this way, Priner ensures its ongoing commitment to the environment across all of the Group's activities.

Key Elements of the Environmental Management Policy



Compliance and risk management



Rational use of natural resources



Environmental monitoring



Promoting good practices



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In addition to the Environmental

Management Policy, there are other guiding and informative documents, such as the Integrated Management System Guideline (IMS), Solid Waste Management Program (SWMP), Environmental Aspects and Impacts Management, sustainability reports, certifications, procurement procedures, activities and educational campaigns.

Campaigns 2023



Environment Day

June

Anti-Pollution Day

August

Selective Collection



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Environment Week

World Environment Day was celebrated on June 5th, when various actions were carried out and materials were handed out to employees to raise awareness of nature conservation.

For a week, they worked on the topic defined by the United Nations (UN) for 2023, #CombatPlasticPollution.
Lectures, dynamics and raffles were held at the branch offices and contracts, where the Priner Group is present, to convey information about how to preserve the planet by reducing consumption, good plastic disposal practices and current environmental challenges.

Water and effluents

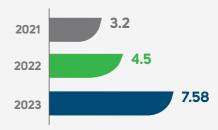
GRI 303-5

During the period in question, the monitoring of water was focused on human consumption, which was not identified as a significant cause of environmental impact.

Priner does not collect water in waterstressed areas.

Total water consumption, in megaliters

GRI 303-5







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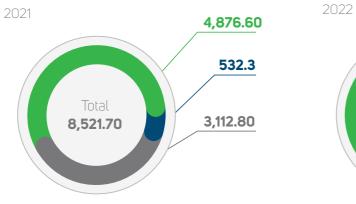
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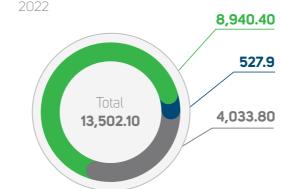
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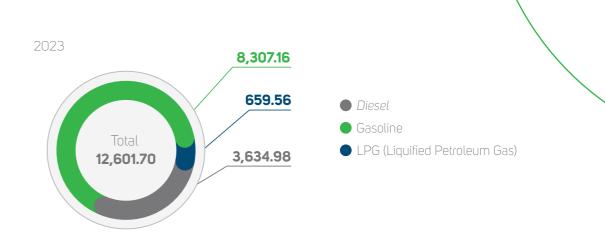
Energy

GRI 302-1

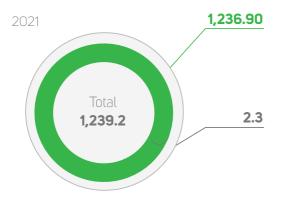
Total fossil fuel consumption, in gigajoules (GJ)

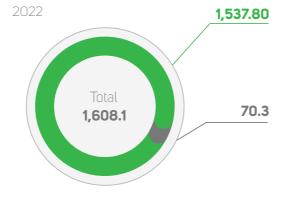


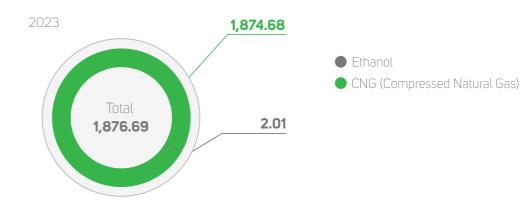




Total fuel consumption from renewable sources, in gigajoules (GJ)









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Energy consumption by source, in gigajoules (GJ)



In 2023, the organization sold 155.81 GJ of surplus electricity.

Total energy consumed within the organization, in GJ

| Type of energy | 2021 | 2022 | 2023 |
|---|----------|-----------|----------|
| Non-renewable fuels consumed | 8,521.70 | 13,502.10 | 12,601.7 |
| Renewable fuels consumed | 1,239.20 | 1,608.10 | 1,876.69 |
| Electricity, heating, cooling and steam purchased for consumption | 3,065.60 | 3,177.40 | 4,273.87 |
| Sale of surplus electricity, heating, cooling or self-generated steam | ND | ND | 155.81 |





A **solar** future

In line with guideline number 7 of its
Sustainable Management Policy Improve and implement programs and
actions to help fight climate change -,
Priner has been investing in the search
for renewable energies.

The headquarters of gmaia and Soegeo, acquired in 2022 and 2023 respectively, are powered by solar panels. The positive impact of renewable energy consumption will be further extended at the Priner Group, with more projects planned for 2024.

Currently, in addition to the photovoltaic plant already installed in Macaé (RJ), which is in the process of being approved, the company is investing in the installation of solar panels at three branch offices in the São Paulo area.



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Waste

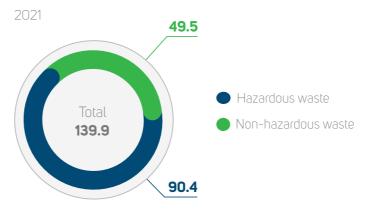
GRI 306-3, 306-4, 306-5

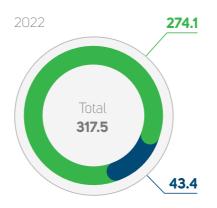
In 2023, the waste inventory was put in place with monthly monitoring based on data from **Waste Transport Manifests** (WTM). The waste inventory contains quantitative information on every type of waste, its characteristics, class, monthly output, unit of measurement in kilos, origin, storage, transport, amount allocated, types of treatment and final disposal.

As a result of the evolution of this management, quantitative monitoring indicators were created for the disposal of hazardous and non-hazardous waste, enabling a broader assessment of the issue and greater management opportunities.



Total waste produced, in tons







Total weight of waste generated, in tons

| Hazardous Waste | 2021 | 2022 | 2023 |
|---------------------|------|-------|-------|
| Mix of contaminates | 90.4 | 43.4 | 165.4 |
| Electronic | 0 | 0 | 0.3 |
| TOTAL | 90.4 | 43.4* | 165.7 |

^{*} In 2022, in addition to the total in tons, 20.2 liters of SAO and 162 units of fluorescent lamps were generated.

Before 2023, the organization did not keep track of the electronic waste it generated. In 2023, it took over the disposal of waste from a contract, amounting to 29.9 tons of contaminated materials, generated outside the organization.

| Non-hazardous waste | 2021 | 2022 | 2023 |
|--|------|-------|-------|
| Household garbage | 5.6 | 193.2 | 116.6 |
| Construction debris | - | 67.4 | 31.4 |
| Wood waste | 6.7 | 7.8 | 30.5 |
| Plastic waste | 1,0 | 1.6 | 7.4 |
| Paper and cardboard | 1.8 | 2.9 | 12.7 |
| Iron scraps | 34.4 | 1.2 | 23.5 |
| Tires | - | _ | 0.5 |
| Uniform (PPE) - Sanitized, uncontaminated uniforms | - | - | 0.2 |
| TOTAL | 49.5 | 274.1 | 222.8 |



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Total weight of waste diverted from disposal* $\mbox{GRI\ }306\mbox{-}4$

| | 2021 | 2022 | 2023 |
|---------------------|------|------|------|
| Plastic waste | 1.0 | 1.6 | 7.4 |
| Iron scrap | 34.4 | 1.2* | 23.5 |
| Uniform (PPE) | - | - | 0.2 |
| Paper and cardboard | - | - | 12.6 |
| Mix of contaminates | - | - | 9.0 |
| Tires | - | - | 0.5 |
| Electronic | - | - | 0.3 |
| TOTAL | 35.4 | 2.8 | 53.5 |

^{*}It was reported incorrectly in the preceding year. The correct figure, according to our calculation, is 1.2.

Of the total waste generated,

13.8% was recovered.

Total weight of non-hazardous waste diverted from disposal, by recovery operation

| Non-hazardous waste | 2023 |
|----------------------------|--------------|
| Type of recovery | Total weight |
| Recycling | 43.7 |
| Blending for co-processing | 0.5 |
| TOTAL | 44.2 |

Of the total non-hazardous waste generated, only wood waste and household garbage were not recovered.

Total weight of hazardous waste diverted from disposal, by recovery operation $\mathsf{GRI}\,306\text{-}4$

| Hazardous waste | 2023 |
|----------------------------|--------------|
| Type of recovery | Total weight |
| Recycling | 0.3 |
| Autoclave | 0.7 |
| Blending for co-processing | 8.3 |
| TOTAL | 9.3 |



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Emissions

GRI 305-1, 305-2

In 2023, the Priner Group adopted a proactive approach to sustainability, targeting its efforts towards planning and creating the first **Inventory of Greenhouse Gas Emissions** arising from its activities, taking into consideration scopes 1 and 2.

The emissions inventory was drawn up based on the concepts, principles and guidelines established by the GHG Protocol methodology published by the Brazilian GHG Protocol Program (PBGHGP - Programa Brasileiro GHG Protocol), using its specifications for accounting, quantification and publication of Corporate Greenhouse Gas Emissions Inventories.

Equations provided by the Intergovernmental Panel on Climate Change (IPCC) are also used to calculate emissions from certain sources and sinks. The calculation tool provided by the GHG Protocol Program was used to apply the published emission factors. The global warming potential used for the calculations is the one published by the

IPCC Fifth Assessment Report: Climate Change 2013 (AR5).

The Priner Group's emissions originated mainly from direct sources (scope 1), which accounted for 98.80% of total emissions (3,742.18 $\rm tCO_2e$), in which those from stationary combustion stand out (71.81% of total emissions; 2.719.91 $\rm tCO_2e$), mainly due to the use of commercial diesel oil in hydrojet machines (66.7% of stationary combustion emissions).

In stationary combustion, diesel oil was also widely used in compressors (21.6% of stationary combustion emissions), and other equipment (11.7%) such as welding machines, generators, and others. Mobile combustion accounted for 25.39% of the company's emissions, mainly due to the use of gasoline in light vehicles (12.44%) and other vehicles and mobile equipment, and diesel oil in trucks (4.89%), light vehicles (4.53%) and other equipment.





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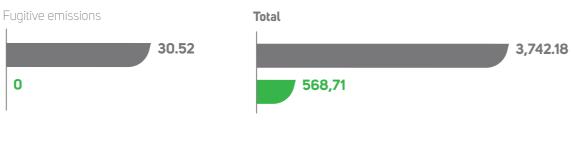
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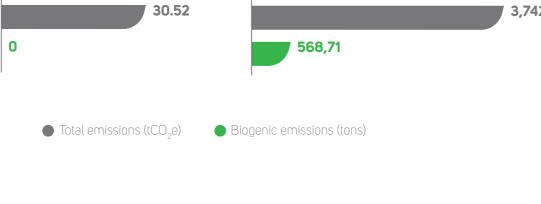
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Direct (Scope 1) GHG emissions











Energy indirect (Scope 2) GHG emissions - 2023



The carbon dioxide (CO₂) emissions survey was taken into account for the calculation.

The Scope 2 emissions derived from the purchase of electricity from the National Grid. Total emissions reached 45.47 tCO₂e, which represents 1.2% of the Priner Group's total emissions. Since this is the first year of the inventory, there is no comparison of emissions.

Based on this data, which gives us a greater understanding of our impact in regard to our emissions, we continue to put in place actions that reduce greenhouse gas emissions, which confirms our commitment to growing sustainably and promoting good practices in the environmental agenda.

^{*}Gases included in the calculation: Carbon dioxide (CO₂), Methane (CH4), Nitrous oxide (N2O), Hydrofluorocarbons (HFC).



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Economic performance

GRI 201-1, 3-3

The year of 2023 will go down in history as the year in which the company's turnover exceeded R\$ 1 billion, a goal that was born in Bahia – #rumoa1bi – and has now become a reality. This achievement is celebrated by everyone at the Priner Group, as it accelerates growth and validates the success of its diversification strategy. In the last three years, the services offered have increased from five to more than 30, reaching more than 8 sectors.

During the year, the company's share price rose by 75% compared to the closing price in 2022. As such, the results achieved in 2023 demonstrate a unique capability for execution with excellent operational and financial performance.

Direct economic value generated and distributed (in R\$ thousand)

| | 2021 | 2022 | 2023 |
|--|---------|---------|-----------|
| Direct economic value generated - revenue | 473,840 | 887,591 | 1,147,419 |
| Economic value distributed - operating costs | 125,448 | 211,196 | 283,181 |
| Economic value distributed - salaries and employee benefits | 242,745 | 390,683 | 539,021 |
| Economic value distributed - payment to capital providers | 20,118 | 79,605 | 118,389 |
| Economic value distributed - investments in the community (Incentive Laws) | - | - | 501 |
| Economic value distributed - payments to the government (by country) | 71,030 | 141,173 | 181,247 |
| Economic value distributed - total | 459,341 | 822,657 | 1,122,339 |
| Retained economic value | 14,499 | 64,934 | 25,080 |





of appreciation in the company's share price



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¹The 2022 indicators refer to adjusted results (disregarding one-off gmaia contracts).

As of the 4023 publication, we have changed the calculation of the Net Debt/EBITDA LTM and ROIC ratios retroactively. In the new concept, we have incorporated the management results of the acquired companies from the past 12 months, which were not previously reflected in the Company's results. This adjustment is necessary because the balance sheet (net debt and capital employed) is immediately impacted upon acquisition. Additionally, in the calculation of leverage, EBITDA is adjusted to exclude interest on prepayments of receivables. The 2021 data above follows the previous parameters, so a comparison cannot be made.



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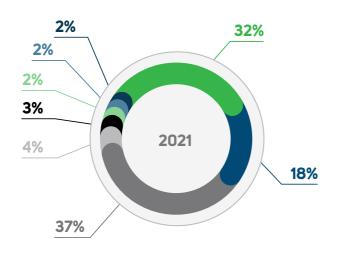
Value generation

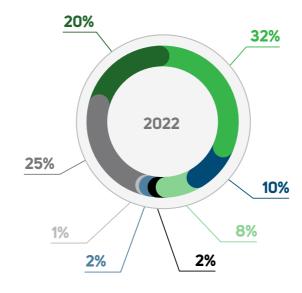
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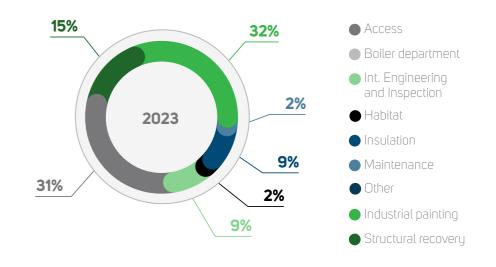
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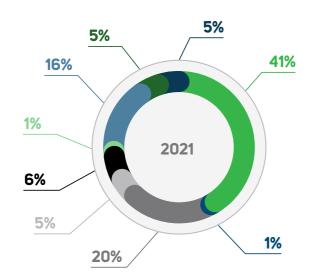
Net revenue by activity

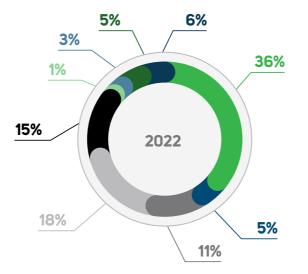


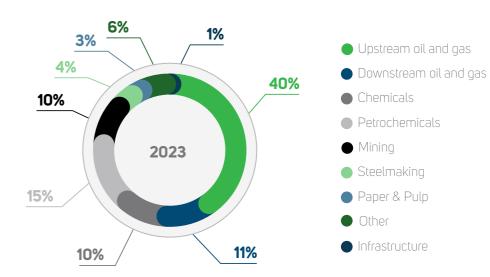




Net revenue by segment









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GRI 2-3, 2-14, 3-1, 3-2

Priner has published its Sustainability Reports annually since 2021. This year, the report covers the period from January 1 to December 31, 2023 and includes all the Group's brands. This periodicity differs from that adopted for the organization's financial statements, which are published quarterly.

All Sustainability Reports produced are available on the <u>Group's website</u>. Questions about this and other publications, including details of the ESG strategy and management aspects or the company's sustainability practices can be requested by e-mail: ri@priner.com.br.

The information contained in the Sustainability Reports, including material topics, is analyzed and approved by the Board of Directors, ensuring that it accurately and responsibly reflects the organization's practices and impacts.

Approach to stakeholder

Engagement

GRI 2-29, 3-1

The materiality of the Priner Group was carried out in 2021, when policies, programs, management practices, projects and activities that already exist in the Company, directly or indirectly related to ESG, were mapped, identifying positive and negative points based on its scope and the Group's audiences.

This maturity diagnosis, carried out at the beginning of the ESG journey, was based on visits to the Company's headquarters, individual interviews with leaders, interviews with stakeholders, workshops and analysis of internal documents. The outcome of this work used as the foundation for the materiality, focusing on business activities and its purpose, vision and values.

This process did not differentiate between financial and impact materiality, adopting a holistic approach. The multidimensional engagement ensured a comprehensive view of expectations and concerns, which were essential in pinpointing and prioritizing the material topics, thus reflecting the company's commitment to sustainability and corporate social responsibility.





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Material topics

GRI 3-1, 3-2, 3-3

In 2023, the Priner Group reviewed its materiality and decided to continue with the defined topics, which remain aligned with the business and the guidelines and assumptions of the Sustainable Management Policy. A new materiality process will be put in place in 2024 based on the progress of the Company's ESG Action Plan.

The action fronts to further the Priner Group's ESG Journey, as mentioned earlier in this report, include creating and updating inhouse policies, training, integrating actions, projects and programs from related areas, corporate education activities, sustainability reports.

Priner will **update its materiality** in 2024.

Over the past three years, the strategic actions taken—along with resource allocation, monitoring and assessment systems, and continuous learning and improvement—have all enhanced management. The actions are facilitated by the ESG team, in a cross-cutting action that takes place in partnership with the other areas of the company.





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GRI Content Index

| Statement of use | The Priner Group has reported the information included in this GRI content index for the reporting period: January 1 to December 31, 2023, based on the GRI Standards. |
|------------------|--|
| GRI 1 used | GRI 1: Foundation 2021 |

| GRI standard / other source | Content | Location | Sustainable Development Goals |
|------------------------------|--|---|-------------------------------------|
| General Content | | | |
| | 2-1 Organizational details | 08 | |
| | 2-2 Entities included in the organization's sustainability reporting | 08 All Printer Group companies are included in the data presented, except Semar. It was acquired in 2023, and its data was integrated into the Priner system in 2024. Only the financial indicators reported take Semar into account. | |
| | 2-3 Reporting period, frequency and contact person | 84 | |
| | 2-4 Restatements of information | The information on waste amounts has been corrected in this report. There have been no significant changes regarding the use of the standard or the reporting format. | |
| | 2-5 External assurance | The Sustainability Report is not audited externally. | |
| GRI 2: General Content 2021 | 2-6 Activities, value chain and other business relationships | 8, 11, 39 | |
| GRI Z: General Curteril 2021 | 2-7 Employees | 40, 42, 43 | 8, 10 |
| | 2-8 Workers who are not employees | 43 | 8 |
| | 2-9 Governance structure and composition | 13 | 5, 16 |
| | 2-10 Nomination and selection of the highest governance body | The selection process for the Board of Directors is based on the importance of the skills profile, the careful assessment of candidates and the independence of candidates to ensure that there are no conflicts of interest and that they can contribute with an unbiased point of view. | 5, 16 |
| | 2-11 Chair of the highest governance body | The chair of the highest governance body in our organization does not hold an executive position. | 16 |
| | 2-12 Role of the highest governance body in overseeing the management of impacts | 14, 15 | 16 |



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| GRI standard / other source | Content | Location | Sustainable Development Goals |
|-----------------------------|--|---|-------------------------------------|
| | 2-13 Delegation of responsibility for managing impacts | 14, 23 | |
| | 2-14 Role of the highest governance body in sustainability reporting | 84 | |
| | 2-15 Conflicts of interest | 20 | 16 |
| | 2-16 Communication of critical concerns | In 2023, there were no reports of critical concerns, reflecting the effectiveness of the organization's governance and compliance processes. | |
| | 2-17 Collective knowledge of the highest governance body | 32 | |
| | 2-18 Evaluation of the performance of the highest governance body | 15 | |
| | 2-19 Remuneration policies | Available in the Reference Form item 8.1 - Remuneration policy or practice. | |
| | 2-20 Process to determine remuneration | Available in the Reference Form item 8.1 - Remuneration policy or practice. | |
| | 2-21 Annual total compensation ratio | Available in the Reference Form item 8.1 - Remuneration policy or practice. | |
| GRI 2: General Content 2021 | 2-22 Statement on sustainable development strategy | 04 | |
| | 2-23 Policy commitments | 20 | 16 |
| | 2-24 Embedding policy commitments | 20, 23 | |
| | 2-25 Processes to remediate negative impacts | Omission - Unavailable and/or incomplete information. Priner will define a strategy for managing its impacts within all scopes. | |
| | 2-26 Mechanisms for seeking advice and raising concerns | 20 | 16 |
| | 2-27 Compliance with laws and regulations | 20 | |
| | 2-28 Membership associations | 37 | |
| | 2-29 Approach to stakeholder engagement | 84 | |
| | 2-30 Collective bargaining agreements | 100% of the workforce is covered by collective bargaining agreements. All employees are members of the trade union in the region where they work. | 8 |
| Material topics | | | |
| GRI 3: Material topics 2021 | 3-1 Process to determine material topics | 84, 85 | |
| o.t. o Identitables 2021 | 3-2 List of material topics | 85 | |



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| GRI standard / other source | Content | Location | Sustainable Development Goals |
|---|---|---|-------------------------------------|
| Ethical conduct | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 20 | |
| GRI 205: Anti-corruption 2016 | 205-2 Communication and training about anti-corruption policies and procedures | 20 | 16 |
| | 205-3 Confirmed incidents of corruption and actions taken | In 2023, there were no cases of corruption involving the organization and/or its employees. | 16 |
| GRI 418: Customer privacy 2016 | 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data | In 2023, there were no recorded incidents of customer data being leaked, stolen or lost. | 16 |
| Promoting sustainability | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 32 | |
| GRI 204: Procurement practices 2016 | 204-1 Proportion of spending on local suppliers | 65 | 8 |
| GRI 413: Local communities 2016 | 413-1 Operations with local community engagement, impact assessments, and development programs | 60 | |
| GRI 414: Supplier social assessment 2016 | 414-1 New suppliers that were screened using social criteria | 65 | 5, 8, 16 |
| Health and safety of teams | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 48 | |
| | 403-1 Occupational health and safety management system | 48 | 8 |
| | 403-2 Hazard identification, risk assessment, and incident investigation | 52 | 8 |
| | 403-3 Occupational health services |]49 | 8 |
| GRI 403: Occupational Health and Safety 2018 | 403-4 Worker participation, consultation, and communication on occupational health and safety | 49 | 8, 16 |
| | 403-5 Worker training on occupational health and safety | 48 | 9 |
| | 403-6 Promotion of worker health | 49 | 3 |
| | 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | 48 | 8 |
| | | | |



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| GRI standard / other source | Content | Location | Sustainable Development Goals |
|---|--|---|-------------------------------------|
| GRI 403: Occupational Health and | 403-8 Workers covered by an occupational health and safety management system | 49 | 8 |
| Safety 2018 | 403-9 Work-related injuries | 52 | 3, 8, 16 |
| | 403-10 Work-related ill health | 52 | 3, 8, 16 |
| Promoting human development | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 44 | |
| | 401-1 New employee hires and employee turnover | 53 | 4, 5, 8, 10 |
| GRI 401: Employment 2016 | 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees | 53 | 3, 5, 8 |
| | 404-1 Average hours of training per year per employee | 47 | 4, 5, 8, 10 |
| GRI 404: Training and education 2016 | 404-2 Programs for upgrading employee skills and transition assistance programs | 45 | 8 |
| GRI 405: Diversity and equal opportunity 2016 | 405-1 Diversity of governance bodies and employees | 58 | 5, 8 |
| GRI 406: Non-discrimination 2016 | 406-1 Incidents of discrimination and corrective actions taken | There were no cases of discrimination identified or reported during the reporting period. | 5, 8 |
| Environmental management | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 71 | |
| GRI 302: Energy 2016 | 302-1 Energy consumption within the organization | 74 | 7, 8, 12, 13 |
| GRI 303: Water and effluents 2018 | 303-5 Water consumption | 73 | 6 |
| GRI 305: Emissions 2016 | 305-1 Direct (Scope 1) GHG emissions | 78 | 3, 12, 13, 14, 15 |
| GRI 3U3: EITIISSIUIIS ZUID | 305-2 Energy indirect (Scope 2) GHG emissions | 78 | 3, 12, 13, 14, 15 |
| GRI 306: Waste 2020 | 306-3 Waste generated | 76 | 3, 6, 11, 12 |
| | 306-4 Waste diverted from disposal | 76 | 3, 11, 12 |
| | 306-5 Waste directed to disposal | 76 | 3, 6, 11, 12, 15 |



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| GRI standard / other source | Content | Location | Sustainable Development Goals |
|---|---|----------|-------------------------------------|
| Operational excellence | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 70 | |
| GRI 203: Indirect economic impacts 2016 | 203-1 Infrastructure investments and services supported | 61 | 5, 9, 11 |
| Financial performance | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 80 | |
| GRI 201: Economic performance 2016 | 201-1 Direct economic value generated and distributed | 80 | 8, 9 |



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